

**THE MILLENNIAL OPEN DISTANCE LEARNING ACCOUNTANCY ACADEMIC:
CAREER MOTIVATION AND INDIVIDUAL AMBIDEXTERITY**

by

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I declare that the above dissertation is my own work and that all the sources I have used or quoted have been indicated and acknowledged by means of complete references.



24 August 2020

SIGNATURE

DATE

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ABSTRACT

A shortage in skilled accountancy professionals has been recognised both globally and locally. In South Africa, it is mainly accountancy faculties at higher education institutions that are tasked with addressing such deficiencies. Academics who are appointed at accountancy faculties are therefore recognised as the main role players in the quest to supply greater numbers of graduates in their field to the labour market. This is especially true in the case of accountancy academics from the millennial generation, since they not only form the largest cohort in the workforce, but are also more relatable to younger students. Furthermore, in South Africa, open distance learning (ODL) institutions aid significantly in shaping the accountancy professionals of the future. It is therefore imperative to recruit, appoint and retain motivated younger accountancy academics within an ODL environment. A criterion for being appointed to an ODL institution includes earning a professional designation such as CA(SA) (Chartered Accountant South Africa), the awarding of which is preceded by practical industry experience. The typical ODL accountancy academic has therefore made the career decision to leave the corporate world behind to join academia. This research study aims to explore the motivation behind accountancy academics' decision to enter ODL academia, their views on their professional identity and the challenges they experience in the workplace, to shed light on how to recruit and retain a complement of excellent, committed academics. London's (1983) theory of career motivation, along with guidelines on individual ambidexterity, was considered appropriate to frame this research study. A qualitative research design located within the interpretative paradigm, in the form of interpretative phenomenological analysis, was selected as the most appropriate way of addressing the research objectives. The findings of the semi-structured, face-to-face interviews revealed that younger accountancy academics were mostly motivated to become ODL academics by the prospects of greater flexibility, of autonomy, teaching and improving society. They were further comfortable with both aspects of their professional identity, namely that of CA(SA) and accountancy academic, which points towards individual ambidextrous behaviour. Various challenges in the workplace were revealed, such as tension between the two main academic roles of doing research and teaching. This tension may threaten individual ambidexterity, but can best be countered by aligning the values of the ODL institution with those of academics.

OPSOMMING

Beide internasionaal en plaaslik word 'n tekort aan vaardige rekeningkunde beamptes gesien. In Suid-Afrika is dit hoofsaaklik rekeningkundefakulteite by hoëronderrysinstellings wat sulke tekorte moet hanteer. Akademici wat by sulke fakulteite aangestel word, word dus gesien as die hoofrolspelers in die stryd om meer graduandi in hul veld aan die arbeidsmark te lewer. Dit is veral waar in die geval van rekeningkundige akademici van die millenniumgenerasie omdat hulle nie net die grootste deel van die arbeidsmag vorm nie, maar omdat hulle ook makliker met jonger studente oor die wegkom. Verder help ook afstandsleer (ODL) -instansies in Suid-Afrika beduidend om die rekeningkunde beamptes van die toekoms te vorm. Dit is dus noodsaaklik om jonger rekeningkundige akademici in 'n ODL-omgewing aan te stel, te behou en te motiveer. 'n Kriteria om by 'n ODL-instansie aangestel te word, sluit in om 'n professionele benaming, soos CA(SA) (Geoktrooieerde Rekenmeesterskap Suid-Afrika), te verdien, die toekenning word deur praktiese ervaring in die bedryf voorafgegaan. Tipiese rekeningkundige akademici by 'n ODL-instansie het dus die loopbaanbesluit geneem om die korporatiewe wêreld vir die akademie te verruil. Hierdie navorsingstudie poog om uit te vind waarom rekeningkundige akademici besluit om by ODL-akademie aan te sluit, hul sienings oor hul professionele identiteit en die uitdagings wat hul in die werkplek ondervind, om lig te werp op hoe om uitstekende, toegewyde akademici te werf en te behou. London (1983) se loopbaanmotiveringsteorie, saam met riglyne oor individuele dubbelhandigheid, word as die gepaste raamwerk vir hierdie navorsingstudie beskou. 'n Kwalitatiewe navorsingsontwerp binne die vertolkingsparadigma en in die vorm van vertolkingsfenomenologie-ontleding is as die gepaste manier gekies om die navorsingsdoelwitte te hanteer. Die semigestruktureerde, persoonlike onderhoud het bevind dat jonger rekeningkundige akademici hoofsaaklik deur vooruitsigte van groter aanpasbaarheid, outonomie, onderrig en bevordering van die samelewing gemotiveer word. Hulle is verder gemaklik met beide aspekte van hul professionele identiteit, naamlik CA(SA) en rekeningkundige akademici, wat dui op individuele dubbelhandige gedrag. Verskeie uitdagings in die werkplek is onthul, soos spanning tussen die twee grootste akademiese rolle, naamlik navorsing en onderrig. Hierdie spanning kan individuele dubbelhandigheid bedreig, maar kan die beste teëgewerk word deur die waardes van die ODL-instansie met die van akademici ooreen te bring.

KGUTSUFATSO

Kgaello ya ditsebi tse nang le boiphihlelo ba ho boloka dibuka e hlokometswe, lefatsheng ka bophara le ka hare. Afrika Borwa, haholoholo ke ditsi tsa ho boloka dibuka tse leng ditsing tsa thuto e phahameng tse filweng mosebetsi wa ho sebetsana le bofokodi bo jwalo. Baithuti ba hirilweng makaleng a jwalo ba ananelwa e le bankakarolo ba ka sehloohong morerong wa ho fana ka palo e kgolo ya baithuti sekolong sa bona mmarakeng wa basebetsi. Sena ke nnete haholoholo ho ditsebi tsa bobalamatlotlo ho tloha molokong wa dilemo tse sekete, hobane ha di thehe feela sehlopha se seholo ho fetisisa sa basebetsi empa di boetse di phetwa ho baithuti ba banyenyane. Ho feta moo, Afrika Borwa, ditsi tsa thuto ya mahaeng e bulehileng (ODL) di thusa haholo ho aheng ditsebi tsa bobalamatlotlo tsa ka moso. Ka hona ho bohlokwa ho thaotsha, ho hira le ho boloka barutehi ba banyenyane ba boikarabello tikolohong ya ODL. Tekanyetso ya ho kgethwa setsing sa ODL e kenyelletsa ho fumana lebitso la boiphihlelo, jwalo ka CA (SA) (Chartered Accountant South Africa), eo kgau ya yona e etelletswe pele ke boiphihlelo bo sebetsang ba indasteri. Seithuti se ikarabellang sa bobalamatlotlo sa ODL ka hona se entse qeto ya mosebetsi wa ho tlohela lefatshe la kgwebo e kopaneng ho kenela thuto. Thuto ena ya dipatlisiso e ikemiseditse ho hlahloba sepheo sa diqeto tsa barutehi ba diakhaonte tsa ho kenela thuto ya ODL, maikutlo a bona ka boitsebahatso ba bona ba botsebi le diphephetso tseo ba kopanang le tsona mosebetsing, kaofela e le ho fana ka lesedi la hore na ba ka thaotsha jwang le ho boloka barutehi ba ba kgabane ka ho fetisisa, ba ikemiselitseng. Kgopolo ya London ya (1983) ya tshusumetso ya mosebetsi, hammoho le ditataiso mabapi le bompodi ba motho ka mong, e ne e nkuwa e loketse ho theha thuto ena ya dipatlisiso. Moralo wa dipatlisiso tsa boleng bo hodimo, o fumanehang ka hara ponahalo ya phetolelo le ka sebopeho sa tlhahlobo ya diketsahalo tse hlalosang, e ile ya kgethwa e le tsela e nepahetseng ya ho sebetsana le dipheo tsa dipatlisiso. Sephetho sa dipuisano tsa sekasebopeho tsa sefahleho le sefahleho, di senotse hore barutehi ba banyenyane ba bobalamatlotlo ba ne ba susumetswa haholo ho ba barutehi ba ODL ka tebello ya ho fetoha le maemo ho hoholo, boipuso, ho ruta le ho ntlafatsa setjhaba. Ba ne ba phutholohile hape ka dikarolo tse pedi tsa boitsebahatso ba profeshenale ya bona e leng CA (SA) le thuto ya bobalamatlotlo, e lebisang ho boitshwaro ba motho ka mong. Diphephetso tse fapaneng mosebetsing di ile tsa senolwa, jwalo ka tsitsipano dipakeng tsa boikarabelo

ba mantlha ba thuto ba ho etsa dipatlisiso le ho ruta. Tsitsipano ena e ka sokela ho kgona ho sebedisa letsoho le letona le le letshehadi ka ho lekana ha motho ka mong empa e ka hanelwa ka ho fetisisa ka ho hokahanya boleng ba ditsi tsa ODL le tsa barutehi.

LIST OF ABBREVIATIONS AND ACRONYMS

ACCA	Association of Chartered Certified Accountants
APC	Assessment of Professional Competence
CA	Chartered Accountant
CA(SA)	Chartered Accountant (South Africa)
CEO	Chief Executive Officer
CIMA	Chartered Institute of Management Accountants
CPD	Continuous Professional Development
CTA	Certificate in the Theory of Accounting
DHET	Department of Higher Education and Training
ECSAFA	Eastern Central and Southern African Federation of Accountants
GAA	Global Accounting Alliance
HEI	Higher Education Institution
HOD	Head of Department
ICAS	Institute of Chartered Accountants of Scotland
IFAC	International Federation of Accountants
IPA	Interpretative Phenomenological Analysis
ITC	Initial Test of Competence
NDP	National Development Plan
NPC	National Planning Commission
ODL	Open-Distance Learning
RERC	Research Ethics Review Committee
RPSC	Research Permission Subcommittee
RSA	Republic of South Africa
SAICA	South African Institute of Chartered Accountants
SAIPA	South African Institute of Professional Accountants
SARUA	Southern Africa Regional Universities Association
Stats SA	Statistics South Africa
UN	United Nations

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CHAPTER 1: SETTING THE SCENE

1.1 BACKGROUND

According to his autobiography, *Long walk to freedom*, the late former South African State President, Nelson Mandela, believed education to be a powerful weapon, capable of changing the world, as it empowers individuals to rise above their circumstances (Mandela 1994:166). This conviction is shared by Shor (1992:154), who indicates that the classroom not only holds the potential to equip youth with knowledge, but also to form their identities as potential change-makers and future-shapers. Education comprises various phases, commencing quite literally with baby steps (in the early childhood development stage), growing into basic education (at primary and secondary school level) and ultimately culminating in higher education (undergraduate and postgraduate studies) as well as efforts aimed at promoting the principle of life-long learning.

The importance of tertiary education is recognised globally and is underlined by Cortese (2003:17), who writes that higher education is vital to building a just and sustainable future. In the United States of America higher education is considered one of the most important creators of opportunity, for contributing to social mobility and economic progress (Blackwell & Pinder 2014:45). With reference to Africa, Teferra and Altbach (2004:21) are convinced that higher education is a “key force for modernisation and development”.

A long-term investment in education is one of the means of promoting more inclusive labour markets (United Nations [UN] 2018:1). According to the UN’s *World economic situations and prospects*, published on 1 February 2018, almost 200 million people were unemployed globally, and for that reason stimulating job creation is one of the cornerstones of the 2030 *Agenda for sustainable development* (UN 2018:1). The importance of higher education in the South African context is recognised in the *National development plan* (NDP) which stipulates that five cross-cutting, interdependent and implementable themes underpin proposed actions aimed at accomplishing government’s vision for education, training and innovation (National Planning Commission [NPC] 2011:263).

One of the themes in the NDP is to “expand the production of highly skilled professionals and enhance the innovative capacity of the nation” (NPC 2011:263). The shortage of highly skilled professionals in this country is implied by the NDP, and is confirmed by an alarmingly high unemployment rate of 29.1 per cent, reported for the fourth quarter of 2019 (Statistics South Africa [Stats SA] 2019). In the *Government Gazette*, more than 100 vocations are listed as “in high demand” or “scarce skills” under Category 2: Professionals – a category which includes various positions for accounting professionals, such as financial accountants, management accountants, tax professionals and internal auditors (RSA 2016:13–14).

In the South African context, accounting professionals traditionally obtain their qualifications from accredited higher education institutions (HEIs), which provide the gateway for them to ultimately become members of professional bodies such as the South African Institute of Chartered Accountants (SAICA), the Association of Chartered Certified Accountants (ACCA), the South African Institute of Professional Accountants (SAIPA), the Chartered Institute of Management Accountants (CIMA) and various others. SAICA, the largest accountancy body in South Africa, which describes itself as more than just a professional body, aims to assist in finding solutions to the concerns outlined in the NDP via a nation-building initiative facilitated by its members (SAICA 2017:6). The NDP, which serves as a driving force behind SAICA’s strategic objectives, is reflected in its focus on “employment, growth and transformation”, as a means of contributing to South Africa’s development (SAICA 2017:6).

Although these professional bodies also play a part in qualifying accountancy professionals, universities are first in line in producing the next generation of accountancy graduates (Nzuza 2016:100). At South African universities, it is mainly those faculties which teach taxation, auditing, financial accounting, management accounting and financial management which are tasked with supplying the economy with qualified accounting graduates who aspire to become accounting professionals (SAICA 2018a). For the purposes of this study, the mentioned five disciplines are collectively referred to under the umbrella term “accountancy”. It therefore comes as no surprise that one of the reasons cited for the shortage in accountancy professionals specifically, is that tertiary institutions are not producing sufficient numbers of

graduates to meet the market demand for new entrants to the profession (Wessels & Steenkamp 2009:119). Nzuza (2016:100) directs the spotlight onto accountancy academics at South African HEIs, indicating that they are duty bound to assist in addressing this shortfall.

Accountancy academics are undeniably key role players in shaping the economic future of this country, by producing graduates who are well prepared to contribute to the professional financial labour force. For that reason it is critical to find the right fit when filling a vacancy at an HEI (Hunt & Jones 2015:24). According to Knoetze (2017:1), the so-called millennial generation is the largest population group in Africa, numerically speaking. In addition, this group is not only the most recent, but also possibly the largest to join the workforce (Calk & Patrick 2017:131). Knoetze (2017:4) believes millennials are under-researched when it comes to organisational studies, which is rather concerning since they are not known for their commitment to the workplace, but rather for their “job-hopping” tendencies (Landrum 2017; Hill 2019; Martins 2019; Robison 2019).

Individuals are considered part of the millennial generation if they were born between 1981 and 1999 (Borges, Manuel, Elam & Jones 2006:571). Millennials understand and appreciate technology and social connectedness (Roberts, Newman & Schwartzstein 2012:274). Academics from this cohort (hereafter known as “younger” academics) are therefore the ideal choice to serve as lecturers for students from the same generation group, as well as the next generation group. Given their shared generational characteristics, this may result in students finding it easier to relate to their lecturers, which will contribute to a more appealing learning-teaching experience for both parties. This view is confirmed by the findings of a study by Garcia (2007:84), who reports that millennial students found it discouraging when their instructors did not keep abreast of technological developments, which made it more difficult to relate to them in the classroom.

Younger academics in South Africa clearly have a pivotal role to play in meeting the objectives of the NDP and subsequently contributing to developing the economy. According to its 2017 research agenda, the Department of Higher Education and Training (DHET 2017:14) aptly identified making academia a more attractive career

option for a younger workforce as a topic requiring further research for the period 2017–2020.

Many lecturers obtain professional experience in industry and have another career prior to moving over to higher education (Wood, Farmer & Goodall 2016:229) – this is often the case for accountancy academics as well. To enter academia as an accountancy lecturer, most South African universities require both a professional designation, such as that of a chartered accountant [CA(SA)¹], along with a higher degree (a master's or doctorate). Obtaining the professional designation naturally requires the completion of a learnership programme, also known as a trainee contract or articles, which requires time to be spent gaining practical work experience in the world of commerce. For many younger accountancy academics lecturing is therefore a second career, following time spent in public practice or industry.

To be appointed as an accountancy academic at an open-distance learning (ODL) institution in South Africa, a professional designation and a master's degree are currently required. The distance learning platform attracts high student numbers, mostly because it provides accountancy students with an opportunity to study while completing their learnership programme. ODL institutions are therefore influential players in terms of producing accounting graduates. Once appointed as accountancy academics, professionals may be required to display the ability to engage in individual ambidextrous behaviour. Individual ambidexterity refers to the ability to exploit existing competencies, whilst exploring new competencies in the workplace (Kauppila & Tempelaar 2016:1022–1023), or to be simultaneously aligned and adaptable (Gibson & Birkinshaw 2004:211). So, for instance, these individuals may be required to draw on existing competencies gained from practical experience in industry, while exploring new competencies in juggling their academic role(s).

The question arises as to what would motivate a professional to leave behind the so-called prestige of the corporate world, to transform into an ODL academic by taking on a brand new professional identity (Bitzer & De Jager 2016:172), especially taking

¹ Unless otherwise specified, all instances of CA (or CAs) in this text refer to the qualification Chartered Accountant (South Africa).

into account the uphill battle of qualifying as a CA and the unique challenges associated with ODL. As posited by Bitzer and De Jager (2016:172), exploring the exact reasons why CAs choose to pursue a career in academia remains an interesting research topic, especially when taking into consideration that such a career transition would require a transformation in professional identity and often a shift in value systems (Wood et al 2016:230).

Understanding the motivation behind younger accountancy professionals opting for lecturing as a second career, and exploring their views regarding changing lanes in terms of identity and values, may shed some light on how to attract and retain individuals who are prepared to embrace the lecturer identity and are committed to the teaching profession in the long run. A follow-up question would be what challenges younger accountancy academics face, when trading their corporate hats for academic caps. For the purposes of this study, these questions are considered in the context of an ODL institution in South Africa, with the spotlight falling on younger members of the accounting fraternity who have qualified as CAs.

1.2 LITERATURE REVIEW

The aim of the literature review is to gain insight into the motivations behind the career decisions of accountancy professionals who choose to transition to academia. The researcher will explore the professional identity of career-changer academics, as recorded in the literature, and the significance of their identity in the workplace context. The literature review will further investigate the challenges experienced in academia, which ultimately affect academics' levels of work satisfaction. As an introduction to the literature review, the first sub-section commences with an overview of the requirements for becoming an accountancy professional.

1.2.1 Becoming an accountancy professional

Before exploring the motives underlying the decision to make a career transition from accountancy professional to accountancy lecturer, it is necessary to take a step back to establish what is required to gain entry to the profession or to be awarded the title of accountancy professional. Globally, to gain access to the accounting profession,

not only are professional and technical competencies required, but also effective communication, strategic thinking and problem-solving skills, along with an awareness of business-related issues (Wessels & Steenkamp 2009:119–120). The Institute of Chartered Accountants of Scotland (ICAS), a worldwide professional accountancy body with Scottish roots, reiterates that the CA qualification not only equips an individual with knowledge and skills, but also the necessary values to be an exceptional business professional (ICAS 2018). In South Africa, one may, for instance, only enter the subsection of the accounting profession regulated by SAICA, if qualified as a CA.

The entrance requirements are set by SAICA (2018a), which prescribes the first step as obtaining the Certificate in the Theory of Accounting (CTA) as part of the final-year postgraduate qualification at a SAICA-accredited university. Second, the graduate needs to enter into a learnership programme for three years, with a registered training office. As a final step, s/he must pass two qualifying exams, namely the Initial Test of Competence (ITC) and the Assessment of Professional Competence (APC). Apart from the technical skills required, SAICA further expects trainees to display so-called pervasive or soft skills in the form of ethical behaviour and professionalism, personal attributes such as demonstrating responsible leadership, and professional skills such as making decisions and recommendations, prior to being signed off as CAs (SAICA 2020a:11). The importance of equipping accountancy students with both technical and soft skills, to prepare them for the business world, is underlined by Barac and Du Plessis (2014:53), De Villiers (2010:10) and Viviers, Fouché and Reitsma (2016:368).

1.2.2 The motivation for transitioning from industry to academia

Based on the explanation in the preceding section, becoming an accountancy professional requires dedication, determination and hard work. It also requires membership of a professional body, and certain higher education qualifications. Qualifying as a CA is a long journey, requires many sacrifices and a lifelong commitment to professional development. It does, however serve partly as a gateway in moving to academia, should an accountancy professional desire to change direction in terms of his/her professional roles.

The appointment criteria for lecturing positions in the accountancy faculties of many South African universities (including those which follow an ODL approach), require (at a minimum) membership of a professional body such as SAICA, along with a postgraduate qualification such as a master's or doctoral degree (LinkedIn 2019). The question arises as to what would motivate a CA to decide to switch careers by leaving the corporate world behind and choosing lecturing as a career instead.

Various motivations for making the career decision to exchange the accountancy industry for academia, are revealed in the literature. Lifestyle-related factors such as flexibility and autonomy are often mentioned (Watty, Bellamy & Morley 2008:144; Guthrie, Evans & Burritt 2014:3; Wilson, Wood, Solomonides, Dixon & Goos 2014:6; Abell 2018:3). The opportunity to conduct research (Watty et al 2008:144), to document new knowledge (Janger & Nowotny 2013:3) and work in an “intellectual space” (Subbaye & Dhunpath 2016:1810) may be added to the list of motivations underlying a career change in favour of academia. For some, the desire to teach contributes significantly to their decision to change careers (Watty et al 2008:144), and is grounded in a desire for personal fulfilment or a passion for working with youth by influencing their lives and contributing to content matter in the individual's discipline of choice (Manuel & Hughes 2006:20). The desire to make an impact on young people's lives was also echoed as heralding the decision to move to higher education (Wood et al 2016:236) – a decision which is often prompted by the need to make a change.

Whilst none of the aforementioned studies focus on millennial accountancy academics, the mentioned motivating factors may prove significant in this context. Although millennials expect adequate financial compensation in a work position (Hickey 2019; Stahl 2019), they are known to prioritise a work–life balance over financial gain (Myers & Sadaghiani 2010:233), because they “love freedom and flexibility” (Martin 2005:39). They further thrive when they participate in meaningful work (Chalofsky & Cavallaro 2013:331; Calk & Patrick 2017:137; Safaie 2019:vi), because they have a desire to make a positive impact on their community (Deloitte 2019:5). This section has introduced the possible reasons behind accountancy professionals' career transition to accountancy academia. The next section will consider their professional identity, since a related transformation is often required when a career transition takes place (Wood et al 2016:230).

1.2.3 The professional identity of an accountancy academic

Once a person has gained entry to a profession, s/he tends to identify with the profession to the extent of adopting a new professional identity. An individual's identity evolves over time, and is influenced by various life experiences (Kerby 1991:37; Meeus 2011:83). Norgaard (2015:236) agrees that this is no different for the millennial generation, as that group's identity formation is also an ongoing process. In the view of Slay and Smith (2011:87), as echoed by Mathe (2018:48), a professional identity develops within a profession, influencing self-definition and determining how others view an individual.

Gaining insight into a well-established professional identity is significant because it provides focus, and offers a way of expressing and defining oneself (Mathe 2018:48). Caza and Creary (2016:5) concur that being part of a profession provides meaning to an individual, and plays a significant role in that person understanding and defining him/herself and the purpose of his/her life in general. In the workplace, professional identity affects an individual's sense of purpose, self-efficacy, motivation, commitment, work satisfaction and effectiveness (Day, Kington, Stobart, & Sammons 2006:601).

When a CA wishes to exchange his/her corporate attire for an academic gown, an alteration is required in terms of professional identity. Drafting a generic definition of the professional identity of an accountancy lecturer or professional is an almost unattainable task, since it "is not a stable construct", and is influenced by personal choices and multiple contextual factors (Bitzer & De Jager 2016: 171). Unravelling the meaning behind "being" an academic and doing "academic work", is a work in progress (Archer 2008:385). This is especially true when taking into consideration the nature of an ODL institution, where student numbers are often high and face-to-face contact is limited.

It is significant to determine how a professional views his/her personal professional identity. A study by Bitzer and De Jager (2016:185), at a research-intensive residential university in South Africa, revealed that most accountancy lecturers viewed themselves primarily as lecturers, and then as CAs, but did not report any identity conflict. Piper (1994:6) explains that an academic's identity is influenced by the roles

of both teacher and subject specialist – Nixon (1996:7) refers to this as a “dual professional identity”, which may be indicative of individual ambidexterity (Gibson & Birkinshaw 2004:211; Kauppila & Tempelaar 2016:1022–1023).

1.2.4 Challenges experienced in academia

Apart from a change in identity, transitioning to a new profession is not without challenges. The difficulties which academics experience deserve research attention, since students’ learning experiences are dependent on the support they receive from their lecturers and other academics (Poalses & Bezuidenhout 2018:169). This section will explore the challenges which are specific to academia.

For academics, a work–life balance appears to be an elusive goal, due to work-related demands (Kinman & Jones 2008:52). As Kinman and Jones (2008:41) point out, academics who battle with work–life conflict experience more health issues, less work satisfaction and even consider leaving academia altogether. Work demands further create workaholics and engender work–family conflict, ultimately affecting the health of the individual, the family and the work environment (Torp, Lysfjord & Midje 2018:1071). Increasingly, challenges in higher education are associated with the changing face of universities, which have become more ‘consumer-oriented’, resulting in higher student numbers without a corresponding increase in staffing levels (Kinman & Jones 2008:42). As Kinman and Jones (2008:42) conclude, work security is no longer guaranteed, since many lecturers are appointed with fixed-term contracts at lower salaries.

Feeling insecure about one’s work security is a further source of stress for academics, also at a South African ODL institution, as Poalses and Bezuidenhout (2018:184) found. Insufficient financial compensation, strenuous workloads, time constraints, the absence of role clarity and feeling excluded from decision-making which affects academics, have been reported as amongst the stressors bedevilling ODL academics (Poalses & Bezuidenhout 2018:184). Research demands in the higher education sphere are a reality, and present a challenge for the accountancy-professional-turned-accountancy-academic, who is often only introduced to research methodology upon commencing a master’s or doctoral study (Nieuwoudt & Wilcocks 2005:53). It is worth

noting that CAs used to be appointed as accountancy academics based on their professional designation, with no requirement of a higher degree (Nieuwoudt & Wilcocks 2005:50). Professional bodies (in this instance, SAICA) also claim their piece of the pie in terms of academics' time in the form of continuous professional development (CPD) (Bitzer & De Jager 2016:186). These challenges place a strain on individuals' time and ability to maintain a work–life balance, due to constant conflicts of interest and the compulsion to adhere to the demands of higher education and professional bodies.

1.3 THEORETICAL FRAMEWORK OF THIS STUDY

The literature review revealed a gap in the literature, which left the researcher with three research questions (see section 1.4). To provide focus and be relevant in the field, the three research questions posited in this study should be approached from a holistic point of view, by employing a particular theoretical and methodological lens. Adom, Hussein and Agyem (2018:438) reiterate that the “theoretical framework serves as the focus for the research and it is linked to the research problem under study”. Adom et al (2018:438) further emphasise the importance of the theoretical framework in describing it as determining the choice of a research design and data analysis plan. According to Saunders, Lewis and Thornhill (2012:46), researchers would be overwhelmed by the unconnected detail of a research study, without these organising frameworks or theories.

Here it seems appropriate to pause for a moment, to investigate the concept of “career motivation” when introducing the theoretical framework for the study. In the view of London (1983:620), the definition of career motivation goes much deeper than the motivation behind doing one's current work and choosing to engage in managerial tasks, to include motives related to career decisions and behaviours (deciding to remain in/leave a work position, revisiting and setting career goals, attending training to upskill oneself and searching for a new work position/experiences).

London's (1983) theory of career motivation developed from the notion that three interrelated components are involved, which comprise individual characteristics with various dimensions, clustered into three domains – career identity, insight and

resilience – with corresponding situational characteristics, career decisions and behaviours (London 1983:629).

The relationship among these components, according to London (1983), is illustrated in figure 1.1:

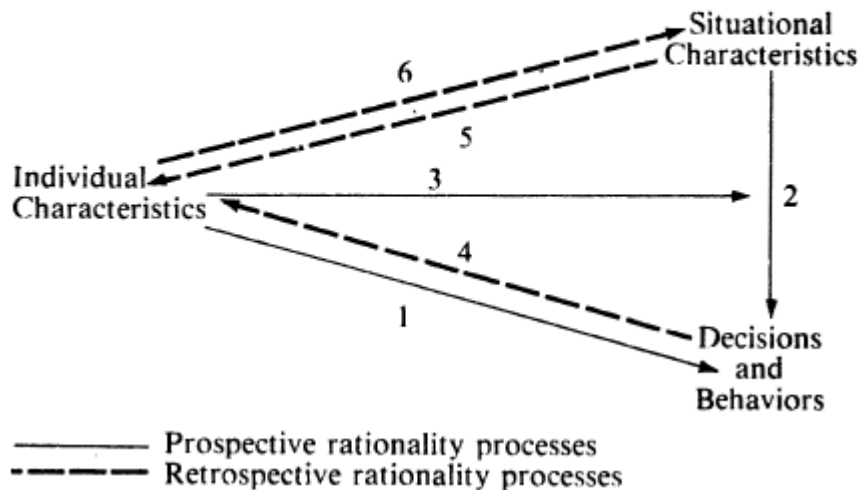


Figure 1.1: Interactive model of career motivation components

Source: London (1983:626)

Figure 1.1 outlines the interrelationship between the components of career motivation from a retrospective rationale where, in an “ambiguous environment, the worker will rely on social comparisons and past behaviour to assess it” and a prospective view which “assumes objective differences in organisations, work, and individuals’ account[s] for variations in career decisions and behaviours” (London 1983:625). London’s (1983) theory of career motivation has also been applied in the context of career commitment, since commitment and motivation are conceptually similar terms. Career commitment is defined as “one’s attitude towards one’s profession or vocation” (Blau 1985:278) and “one’s motivation to work in a chosen vocation” (Carson & Bedeian 1994:240). More recently, based on these sentiments, Goulet and Singh (2002:74) have contended that London’s theory encompasses several factors or components which may affect and/or reflect career commitment. Goulet and Singh (2002:75) conceive career commitment as the extent to which an individual identifies with, and attaches value to, his/her profession, and his/her willingness to invest time to gain appropriate knowledge of the profession. The relevance of London’s (1983) theory of career motivation in the context of millennials is especially significant, since

members of this group are purportedly more comfortable with changing employers than previous generations were (Robison 2019).

The dimensions identified by London (1983) make up a rather comprehensive list of possible antecedents, and Goulet and Singh (2002:74) contend that it is almost impossible to include the complete list in a single study, therefore a researcher should instead focus on a few dimensions only. For the purposes of this study, the focus will be on career decisions and behaviours from both a prospective and a retrospective view, individual characteristics in the career identity domain and situational characteristics within the context of younger accountancy academics employed at an ODL institution.

Due to the appointment criteria of South African accountancy departments in higher education, which require both a higher degree and a professional designation, along with practical experience in industry, lecturing is often a second career for younger accountancy academics. This may require appointees to exhibit individual ambidextrous behaviour in their new roles as academics (Kauppila & Tempelaar 2016:1022–1023). The researcher chose London's (1983) theory of career motivation to serve as the foundation for this study, with individual ambidexterity intersecting as the instrumental theory (Galle 2011:82) in the context of this undertaking.

The research questions posed in this study have been structured around the three components of London's (1983) theory, alongside the tenets of individual ambidexterity. The study will attempt to determine what motivated young accountancy professionals to make a planned career transition which saw them leaving the corporate world and becoming lecturers at a South African ODL entity, thereby shedding light on the component of career decisions and behaviours. As regards career identity, the study will explore how young accountancy academics in a South African ODL environment view their professional identity. As far as situational characteristics are concerned, the study will delve into the challenges young accountancy academics face in a local ODL milieu. The link between the research questions, and the concepts of career motivation and individual ambidextrous behaviour, make London's (1983) theory an appropriate theoretical lens through which to focus on, and approach, this study and report on the research findings.

1.4 PROBLEM STATEMENT

The literature revealed various perceptions associated with academia, including flexible working hours, an opportunity to contribute towards developing the accountants of the future, and the chance to bring expert knowledge to the field (Bitzer & De Jager 2016:172), more annual leave days, the opportunity to perform partly subsidised research (Steenkamp 2009:44), more family time and a better work–life balance (Beattie & Smith 2012:34). These perceptions often translate into prospective motivations which may prompt accountancy academics to choose lecturing as an alternative career. However, when setting foot on campus the picture may look different from what was anticipated, resulting in a mismatch between their prospective and retrospective motivations for becoming accountancy academics. This may have a negative impact on their career motivation and commitment.

Career commitment and professional identity are intertwined. When young accountancy professionals change lanes to set foot on the campus of an HEI and begin working as second-career academics, a transformation in professional identity is required. Various challenges may, however, stand in the way of them embracing a new professional identity and adjusting to the academic environment (Kinman & Jones 2008:43; Lubbe 2014:111). Gaining insight into academics' view of their professional identity, especially in an ODL context, may be meaningful, as a lecturer's identity has been proven to affect his/her work satisfaction, classroom self-efficacy, perceived responsibility to remain in teaching, satisfaction with salary, affective occupational commitment and motivation levels (Canrinus, Helms-Lorenz, Beijgaard, Buitink & Hofman 2011:600). Exploring any challenges which prevent the metamorphosis from industry professional to academic, whether personal or within the workplace itself, may be invaluable in gaining a holistic picture of the true state of affairs (Billot 2010:719–720).

To join the conversation regarding the concerns embodied in the themes outlined in the NDP (NDC 2011:263), as mentioned earlier, and contribute to bridging the gap in terms of skills shortages in the financial sector (RSA 2016:13–14), accountancy academics who qualified as CAs became the focus of this study. The researcher included both undergraduate and postgraduate academics in this investigation. The

scope of that undertaking was narrowed down even further, by honing in on young accountancy academics from the millennial generation, who found themselves in an ODL environment. London's (1983:621) theory of career motivation, intersecting with that of individual ambidexterity (Gibson & Birkinshaw 2004:211; Kauppila & Tempelaar 2016:1022), guided the research enquiry.

This study pondered the following questions:

Main research question:

What motivated younger accountancy professionals, who had qualified as CAs and belonged to the millennial generation group, to leave the corporate world behind to become ODL accountancy academics instead?

Secondary research questions:

- What were the views of accountancy academics, who had qualified as CAs and belonged to the millennial generation group, on their professional identity in the context of individual ambidexterity?
- What challenges did accountancy academics from the millennial generation group encounter in the workplace, in the context of individual ambidexterity?

1.5 RESEARCH AIM AND OBJECTIVES

The overall aim of this research was to attain a deeper understanding of the role of younger accountancy academics in an ODL environment, in addressing the accountancy skills shortage in South Africa. The researcher will attempt, based on the findings of this study, to make recommendations on how to recruit and retain excellent, engaged and committed accountancy academics.

Within the context of an HEI in an ODL environment, the objectives of this research are outlined below.

The primary objective of this research was to

determine what motivated younger millennial accountancy professionals who

had qualified as CAs, to leave the corporate world and become ODL accountancy academics instead.

The secondary objectives of this research were to

- *identify* the views of millennial accountancy academics, who had qualified as CAs, regarding their professional identity in the context of individual ambidexterity.
- *explore* the younger accountancy academics' challenges in the workplace, in the context of individual ambidexterity.

1.6 DELINEATION AND LIMITATIONS

1.6.1 Delineation

The research focused on CAs specifically, who were at the time either employed as accountancy academics in the accountancy faculty of a South African ODL institution, and who had formerly been employed as accountancy academics at that institution. The study excluded members of generation groups other than millennials.

1.6.2 Limitations

The study was centred in an ODL higher education environment, and the views and experiences of participants may have differed, had they been employed at a residential university. All participants in the study were millennials (born between 1981 and 1999), hence the views of lecturers and accounting professionals from other generations may diverge from theirs. The study only focused on CAs, and the views and experiences of members of other professional bodies may differ from those of the CAs sampled. As regards both current and former academics, only permanently employed ODL accountancy academics were interviewed. The permanent employment status of the participants may have influenced their views and experiences, and may differ from those of contract/fixed-term staff. Identity formation is a personal and ongoing process throughout an individual's life. The personal, continuous nature of identity formation, combined with various perceptions about accountancy professionals and academics,

made it difficult to define a professional identity for these occupations in a clear-cut way.

Despite these limitations, the study is relevant and is expected to provide fresh insights for current and aspiring accountancy academics, from an ODL perspective. It is envisaged that ODL institutions will value the research findings, as these could inform the processes of recruiting and retaining appropriate staff. Although the study focuses on millennials, their views are important since they not only currently form the largest group in the workplace, but also because younger students tend to relate well to them. Millennial accountancy academics are deemed valuable role players in addressing the accountancy skills gap and shaping the accountancy professionals of the future.

1.7 DEFINITIONS OF TERMS AND CONCEPTS

- Accountancy: A term collectively referring to the financial accounting, financial management, management accounting, taxation and auditing disciplines.
- Second-career academic/lecturer: A lecturer who decided later in life to enter academia, after spending time in industry, business or another profession.
- Motivation: The reasoning behind a decision; in this study it specifically refers to the logic behind the decision to make a career change.
- Career motivation: “[T]he set of individual characteristics and associated career decisions and behaviours that reflect a person’s career identity, insight into factors affecting his or her career, and resilience in the face of unfavourable career conditions.” (London 1983:620).
- Individual ambidexterity/ambidextrous behaviour: An individual’s ability to exploit existing competencies whilst exploring new competencies in the workplace (Kauppila & Tempelaar 2016:1022–1023) or to be simultaneously aligned and adaptable (Gibson & Birkinshaw 2004:211).

1.8 RESEARCH METHODOLOGY

A research study should include a clear and unambiguous description of the research methods applied, for the undertaking to be deemed trustworthy (Biggam 2011:114).

The researcher will explain the methodology employed in this study by referring to Wilson's (2014:281) Honeycomb of Research Methodology.

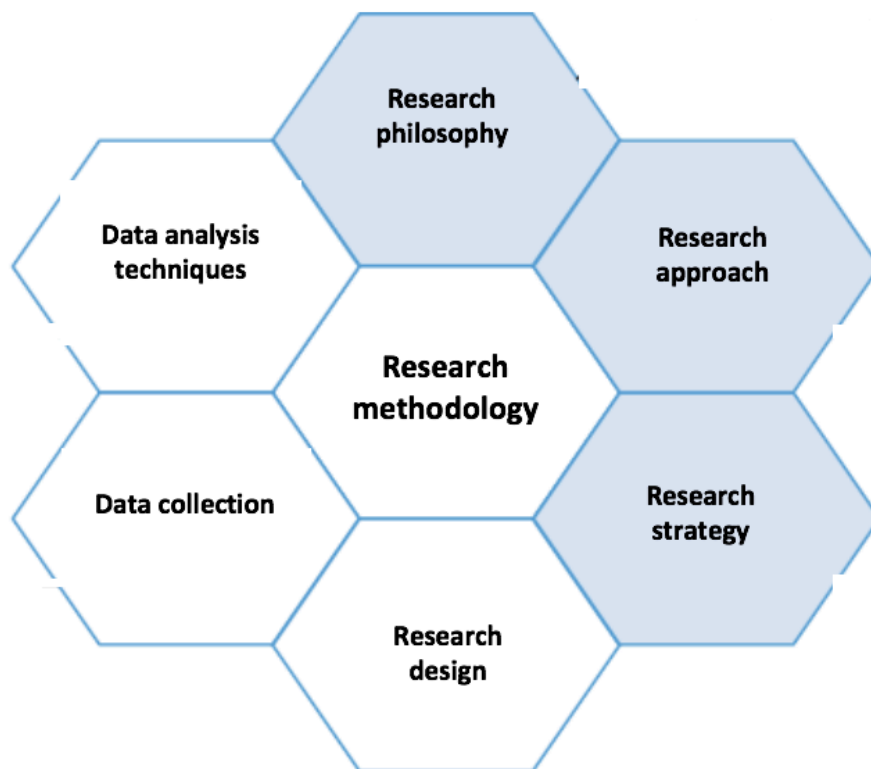


Figure 1.2: Honeycomb of Research Methodology

Source: Wilson (2014:281)

The following sections will explain the research methodology, guided by the Honeycomb of Research Methodology (Wilson 2014:281) as depicted in figure 1.2. Wilson (2014:7) considered the components in the three highlighted cells (research philosophy, research approach and research strategy) to be the key concepts of research, and added three additional elements to form his methodology. The next section describes the first step in the research methodology, namely deciding on the research philosophy.

1.8.1 Research philosophy

A research philosophy can be described as those underlying beliefs and assumptions which form the foundation of the knowledge developed during a research study (Saunders, Lewis & Thornhill 2016:124). Any research philosophy is underpinned by three types of assumptions, namely epistemology (assumptions about human

knowledge), ontology (the world view of the researcher) and axiology (the impact of the researcher's own values on the study). These assumptions are located within two sets of extremes: objectivism, which focuses on one true reality, and subjectivism, which is based on the assumption that multiple realities exist (Saunders et al 2016:124–131). The researcher primarily adopted a subjective point of view in this study, in order to focus on the “meaning of social phenomena rather than [their] measurement” (Holden & Lynch 2004:11). Although the study was approached from a subjective angle, the researcher put measures in place (see sections 3.8.3 and 3.7.3) to minimise bias during the data-collection and -analysis processes, thus ensuring the credibility of the findings (Morrow 2005:254).

Research in business and management is rooted in one of five major philosophies, namely positivism, critical realism, postmodernism, pragmatism and interpretivism (Saunders et al 2016:135). When the philosophy of interpretivism is adopted, the researcher acts as a mediator to negotiate knowledge about reality (Tracy 2013:40). This researcher contemplated the subjective experiences of various individuals, which allowed an interpretative philosophy to be selected as a backdrop for this study (Terre Blanche, Kelly & Durrheim 2006:278).

Interpretative researchers believe that access to reality only occurs through social constructions such as language, consciousness and shared meanings (Myers 2013:39). Adopting an interpretative angle enables a researcher to “interpret and understand behaviours and attitudes within a natural setting” (Van Schalkwyk, Bitzer & Van der Walt 2010:190). This study was conducted in the context of a research-intensive university in an ODL environment, within an interpretative research paradigm, with the aim of “creat[ing] new, richer understandings of organisational realities” (Saunders et al 2016:151). Interpretivism was deemed to be an appropriate research philosophy for achieving the research objectives, namely to gain complex and rich data (Saunders et al 2016:136) about younger accountancy academics in an ODL milieu.

1.8.2 Research approach

A researcher may approach a study by employing either *deductive* or *inductive* reasoning. Deductive reasoning originates from a generalisation, and subsequent attempts to apply the findings to a specific situation, whereas in the case of inductive reasoning, a specific scenario is observed and generalised (Hyde 2000:82). For this study an inductive approach was adopted, and data were collected with a view to delving into the phenomenon of younger accountancy academics in a South African ODL environment, in order to identify certain themes and patterns (Saunders et al 2016:145). The aim is that this qualitative study will be transferable (Polit & Beck 2010:1451) to academics in other institutions.

1.8.3 Research strategy

The preceding section described the choice of research approach. The next step is to describe how the researcher attempted to answer the research questions. The richly descriptive nature of the findings of a qualitative study are deemed suitable for communicating what a researcher discovers about the phenomenon under investigation (Merriam 2002:5). Here, a qualitative mono-method strategy was followed within an interpretivist paradigm, to “create new, richer understandings and interpretations of social worlds and contexts” (Saunders et al 2016:140). The researcher further chose to conduct an exploratory study, since the stated intention was to gain a deeper understanding of a phenomenon, rather than to provide conclusive answers to a number of research questions, and to explore these in such a way as to guide future research (Wilson 2014:118).

1.8.4 Research design

After framing the research approach to this study, the next step in describing the methodology was to establish the research design. Choosing a research design involves contemplating what type of study will reveal the most appropriate answers to the research questions (Mouton 2008:55).

As mentioned in section 1.8.1, the study was approached through an interpretivist paradigm, to answer the research questions. Phenomenology is an appropriate design for collecting “what is meaningful” to participants in an interpretivist study (Saunders et al 2016:141). Phenomenologists are interested in examining participants’ “lived experiences”, and how they interpret and attach meaning to those experiences (Munhall 2007:161; Larkin & Thompson 2012:102; Saunders et al 2016:723; Van Manen 2016:12).

One type of phenomenological design, namely Smith’s (2004:40) interpretative phenomenological analysis (IPA), focuses on “explor[ing] in detail participants’ personal lived experience and how [they] make sense of that personal experience”. The research questions primarily aimed to determine what motivated younger accountancy academics to leave the corporate world behind, to venture into academia, and, secondly, to identify their views on their professional identities and explore their lived experiences in an ODL work environment. IPA was therefore selected as an appropriate research design for this study, since this phenomenological design focuses not only on exploring participants’ “personal lived experiences”, but also the meanings attached to those experiences (Munhall 2007:161; Larkin & Thompson 2012:102; Pietkiewicz & Smith 2014:7; Saunders et al 2016:723; Van Manen 2016:12).

1.8.5 Data collection

The preceding section outlined the research design selected to answer the research questions. This section commences by describing the population and sampling method, and concludes with an explanation of the data-collection process.

The homogeneous population for this study comprised all CAs from the millennial generation group, who were at that stage employed or had formerly been employed, as accountancy academics at the ODL institution which provided the research setting. Here, the researcher had a specific purpose in mind, and to this end selected participants who suited the purpose of the study through purposive sampling (Etikan, Musa & Alkassim 2016:1) from amongst both current and former ODL accountancy academics. Homogenous purposive sampling was used to select eight CAs, born post-

1980 but pre-2000, who were at the time employed as accountancy academics within the accountancy faculty at the ODL entity in question. As regards the former accountancy academics, purposive sampling in the form of referrals (from current accountancy academics), opportunities (the researcher's own contacts) and snowballing (referral by participants) was used to identify six participants (Smith, Flowers & Larkin 2009:48–49). The total of 14 participants interviewed met the sample size guidance prescribed by Saunders et al (2016:297), as noted in table 3.2.

Table 3.2 illustrates that a minimum of four and a maximum of 12 participants need to be studied where a homogeneous population is concerned, with at least five to 25 subjects participating in semi-structured interviews. An interview schedule was compiled and piloted by interviewing two academics. Once the 14 study participants had been identified, the data-collection process commenced. The next section explains how data were collected, to address the stated research objectives.

IPA was selected as research design to address the research objectives of this study. Data collection in IPA typically involves semi-structured interviews (Gill 2014:126), where “participants are invited to offer a rich, detailed, first-person account of their experiences” (Smith et al 2009:56). The unit of analysis, namely current and former ODL accountancy academics, was explored through in-depth, semi-structured face-to-face interviews, using a cross-sectional perspective (Saunders et al 2016:200) to provide a snap-shot in time of the participants' lived experiences and interpretations (Merriam 2002:4). The interviews were recorded with the interviewees' prior written consent. The recordings were subsequently fully transcribed by an independent professional transcriber, who was required to sign a confidentiality agreement.

The next section describes the analysis process followed to make sense of the data generated through IPA, along with the procedures performed to manage the data and ensure the trustworthiness thereof.

1.8.6 Data analysis

The existing literature does not prescribe a single method for analysing data generated through IPA (Smith et al 2009:79). Various phenomenological methodologies exist to

assist qualitative researchers in examining participants' experiences (Gill 2014:118). After receiving the transcribed interviews from the professional transcriber in electronic format, the researcher consulted her field notes and conducted "free" coding for every transcript. Thereafter, the researcher performed a line-by-line analysis of each transcript, to identify "objects of concern" and "experiential claims", in keeping with the recommendations of Larkin and Thompson (2012:106).

After conducting manual coding, the researcher compiled a table with superordinate and subordinate themes which emerged from this interpretative process, and were to be translated into a narrative account (Smith & Osborn 2008:234). Thereafter, assisted by Atlas.ti (version 7.5.17) qualitative data-analysis software, the researcher conducted a second cycle of coding, to further inform the superordinate and subordinate themes which had already been identified. An independent co-coder conducted a separate round of coding, after which the researcher and co-coder held a meeting to clarify any discrepancies in terms of the identified themes.

1.8.6.1 Trustworthiness of data

The trustworthiness of data collected in a qualitative study needs to be ensured. Based on the work of Lincoln and Guba (1985, in Korstjens & Moser 2018:120), the criteria for trustworthiness in qualitative studies are *credibility*, *transferability*, *dependability* and *confirmability*. To this, Lincoln and Guba (in Korstjens & Moser 2018:120) add that the transparency and trustworthiness of qualitative research may further be ensured through *reflexivity*. A number of procedures were performed to mitigate risks regarding the quality of the data and ensure the trustworthiness of the study, and these are listed below.

- **Credibility**

The researcher put several safeguards in place to address the risk of the study and findings not being credible. To this end, the primary researcher conducted interviews through direct contact with the participants, and asked probing open-ended questions to understand and explore the phenomenon under study, allowing participants to share in-depth details of their experiences (Groenewald 2019:74). An independent

transcriber transcribed the interview recording, while the researcher coded it. An independent coding specialist performed a separate round of coding, using the same software package, to provide investigator triangulation.

- **Transferability**

The researcher included a thorough explanation of the research questions, design, context, findings and interpretations in this study. She kept detailed notes on the data-collection procedures and sources of data, as recommended by Hofstee (2006:58). The summarised findings, interpretations and theories derived from this research study were disclosed in such a manner as to enable readers to evaluate the consistency of the presented data, findings and themes (Tong, Sainsbury & Craig 2007:356).

- **Dependability and confirmability**

The researcher addressed the twin criteria of dependability and confirmability by means of an audit trail (Korstjens & Moser 2018:122). To provide the reader with a detailed account of the research steps taken, the researcher thoroughly documented the development of data and reported the findings, keeping record of the research process throughout (Houghton, Casey, Shaw & Murphy 2013:14; Korstjens & Moser 2018:121). The use of an independent co-coder added to the dependability of the study (Morse 2015:1218).

- **Reflexivity**

Interpretivist researchers accept that their research is subjective, and that the resulting findings may be biased. To obviate this issue, the researcher's stance in this regard is clearly communicated as part of the research findings (Collis & Hussey 2013:47). Every researcher should aim to remain unbiased and critical while analysing and reporting on data (Herman 2015:126), and in this instance the researcher adhered to these guidelines.

1.8.6.2 Ethical considerations

The sampling, gathering and processing of the relevant data were undertaken in a

manner that respected the rights and integrity of all parties, as stipulated in the ODL institution's *Policy on research ethics* (Unisa 2016:11–17). Prior to commencing the empirical study, ethics approval certificates were obtained from the College Research Ethics Review Committee (RERC) (see Annexure A) and the Research Permission Subcommittee (RPSC) (see Annexure B). According to Saunders et al. (2016:243), persons participating in the study must be respected and no harm must come to them by following the procedures outlined below.

- **Respect for persons**

Informed consent was required before individuals could participate in the study. Aspects such as the participants' right to anonymity, confidentiality and the voluntary nature of the interviews were outlined in the informed consent form, along with background to, and the potential benefits of, the study (see Annexure C). During the interviews, participants were granted an opportunity to withdraw from the study, without penalty or repercussions.

- **Beneficence**

The researcher was sensitive to the comfort of the participants, both in terms of their physical surroundings and the nature of the questions, and aimed to mitigate any risk or address any uncertainty they experienced.

1.9 SIGNIFICANCE OF THE STUDY

In view of the important role accountancy academics play in preparing the next cohort of graduates, the study sought to determine the motivations underlying their career decisions, their views about their professional identities, and the challenges they confronted in the workplace. The study had as its aim to underline the importance of understanding the various components of career motivation (London 1983:626), in the context of individual ambidexterity (Gibson & Birkinshaw 2004:211; Kaupila & Tempelaar 2016:1022).

The study seeks to put forward suggestions to an ODL institution on creating a work environment which is conducive to individual, ambidextrous behaviour. To this end,

the researcher will formulate recommendations to attract and retain excellent aspiring accountancy academics. Recruiting and retaining the cream of the crop to produce world-class graduates is also in the best interests of professional accountancy bodies, which seek to maintain the standards of the profession. Indirectly, this approach will also “support the development of the South African economy” (SAICA 2017:6), by proposing solutions which advance the NDP’s quest to produce highly educated graduates.

1.10 CHAPTER OVERVIEW

Chapter 1: Background

This chapter presented the background and introduction to the research study, the problem statement and the research objective. The delineations and limitations of the study, a definition of terms, the research methodology and, lastly, the significance of the study, were discussed.

Chapter 2: Literature review

This chapter identifies and reviews all related existing literature related to the topic under discussion. The focus is on exploring why an individual would choose to make a career change from industry to academia, what a professional identity entails, and which challenges a young academic might experience in the workplace.

This chapter includes, amongst other things, a review of the following: making a career decision to transition from industry to academia, becoming an accountancy professional, forming a professional identity, taking on the professional identity of an accountancy academic, motivations for becoming an accountancy academic and the challenges experienced in the course of serving as an accountancy academic. The chapter includes a discussion on the theoretical framework deemed appropriate for framing this research study.

Chapter 3: Research methodology

This chapter commences with a thorough description of the research philosophy, followed by the research approach, strategy and design. The chapter concludes with a detailed explanation of how the data were collected, as well as the method of analysis.

Chapter 4: Presentation and analysis of data

Key and detailed findings gathered from all participants are presented here, in accordance with the data-analysis process described in chapter 3. Tables and graphs are used to enumerate the qualitative results, where applicable.

Chapter 5: Conclusion and recommendations

This chapter provides a summary of the findings and addresses the problem statement by showing what motivated younger accountancy academics to leave behind the corporate world and enter ODL academia, how they viewed their professional identity, and what challenges they faced as academics. This chapter also highlights recommendations for improving recruitment policies and appointment criteria. It further underlines recommendations for creating a work environment that is more conducive to attracting and retaining exceptional individuals as accountancy academics, and for fostering individual ambidextrous behaviour. Lastly, it outlines possible future research opportunities.

CHAPTER 2: BACKGROUND TO THE STUDY

2.1 INTRODUCTION

Benjamin Franklin famously said: “An investment in knowledge pays the best interest” (Barrow & Malamud 2015:520). The global demand for professional knowledge will only increase in the future (Education Commission 2016:3), and higher education undoubtedly has a role to play in producing graduates who can respond to the growing demand for professionally skilled employees. The millennial generation, according to the Deloitte Global Millennial Survey for 2019 (Deloitte 2019:10), also holds this opinion. That survey, which aimed to gain a comprehensive perspective on the millennial generation group by surveying more than 13 000 young individuals from various walks of life, across 42 countries, reported that 27 per cent of the participants believed academic institutions can “solve the world’s most pressing challenges” (Deloitte 2019:3, 10).

Various authors have attested to the shortage of accountancy skills in countries across the globe (Nor, Zaini & Zahid 2013:601; Thompson 2016:15; Fish, Becker & Miller 2017:117). BusinessTech (2018) confirms that a similar dearth of professional accountancy skills is prevalent in South Africa, with financial specialists and accountants included in the list of “most-needed skills”. Oxbridge Academy (2018) includes financial skills as one of the seven top capabilities which South African employers seek. Having too few skilled professionals in this industry is significant, since the accountancy profession contributes to the development of any country’s economy (Romanus & Arowoshegbe 2014:129). The South African *Government Gazette* publishes a list of the professional skills which are in high demand locally, and this includes various occupations for professionals such as financial accountants, management accountants, tax professionals and internal auditors (RSA 2016:13–14).

The identified shortage in qualified professionals within the South African accountancy profession is a critical matter which needs to be addressed by, amongst others, educational institutions (Odendaal & Joubert 2011:23). Stankovska, Angelkoska, Osmani and Grncarovska (2017:159), who agree that education is imperative for the development of any nation, point out that universities contribute to building a modern

world through knowledge creation. Whilst higher education is fundamental for educating and developing accountancy professionals, historical conditions have left a legacy of inequality in respect of related opportunities in Africa, with the lowest tertiary enrolment worldwide being recorded in sub-Saharan Africa (Mohamedbhai 2014:59). ODL seeks to correct this imbalance, by offering more affordable and flexible tertiary qualifications without the obligatory structured, face-to-face classes (Agiomirgianakis, Bertsatos, Makantasi, Mihiotis & Tsounis 2018:1437).

The importance of an ODL institution in bridging the accountancy professional skills gap cannot be recognised without shifting the focus to accountancy academics. To be considered for appointment in a senior accountancy lecturing position, most South African universities require membership of a professional body such as SAICA, along with a postgraduate qualification – at least a master's degree (LinkedIn 2019). The much sought-after membership of the accountancy profession serves as the first stepping-stone in making the transition from the corporate to the academic world. Lecturing is therefore usually a second career for younger accountancy academics.

It is suggested that the majority of younger accountancy academics are from the millennial generation group, and they represent the largest cohort to have entered the workforce of late (Eckleberry-Hunt & Tucciarone 2011:458; Calk & Patrick 2017:131). Millennials who were born between 1981 and 1999 (Borges et al 2006:571) are a rather unique group, attaching exceptional significance to community and their own identity (Delp 2019:3, 11; Heck 2019:2). Given that their lives are ruled by technology, they can be described as a “highly networked, connected generation” (Sandeem 2008:18).

In the context of ODL academia, accountancy academics from the millennial generation group play a vital role in producing accountancy graduates and delivering research outputs. Most of these millennials made a career decision to leave the corporate world behind, to become ODL academics instead. The question remains what motivates these younger accountancy professionals to leave the so-called prestige of the corporate world, and transform into ODL academics. It may prove valuable to understand academics who hail from this unique generation group, and how to recruit and retain them (Ismail & Lu 2014:39).

2.2 THE CAREER DECISION TO TRANSITION FROM ACCOUNTANCY PROFESSIONAL TO ACCOUNTANCY ACADEMIC IN ODL

A critical matter which educational institutions need to address, as stated earlier, is the identified shortage in professionals within the South African accountancy profession (Odendaal & Joubert 2011:23). At universities in this country, the structure of the SAICA-accredited programmes may vary, but they all encompass the disciplines of financial accounting, taxation, auditing, financial management and management accounting (Barac 2009:88). It is typically the responsibility of these accountancy departments to provide the financial field with qualified accountancy graduates who are aspiring to become accountancy professionals (SAICA 2018a). Teaching excellence within the higher education sphere is thus required to address the reported shortage of accountancy professionals in South Africa, with higher education accountancy academics serving as key role players in this quest.

2.2.1 The journey to transition from accountancy professional to accountancy academic in ODL

The first step in becoming an accountancy academic in an ODL milieu involves qualifying as an accountancy professional. The motivation behind the career decision to enter the lecturing profession cannot be explored, however, without first considering an individual's journey and determining what motivated him/her to become an accountancy professional.

Access to a profession is usually governed by a professional body (Saks 2012:4), and it is no different for the accountancy profession, which is regulated by professional bodies that serve as gatekeepers (Willmott 1986:555). Various professional accountancy bodies are recognised in South Africa, including SAICA, ACCA, SAIPA and CIMA. SAICA, the largest of these in the local context, has more than 45 000 members (SAICA 2019a), followed by SAIPA with more than 10 000 (SAIPA 2020) and CIMA with just more than 2 900 (Heather Bangwayo, personal communication with the author). The current study specifically focuses on SAICA, because it represents the largest number of professional accountants in this country. Only

qualified chartered accountants [(CA(SA))] have access to the segment of the accountancy profession governed by SAICA (SAICA 2018a).

The road to qualifying as a CA is rather strenuous, with various obstacles to overcome along the way. The first requirement is a SAICA-accredited qualification obtained from a similarly accredited university, followed by the Certificate of Theory in Accounting (CTA) (a postgraduate qualification focused on the accountancy discipline), also from a SAICA-accredited university (Barac 2009:88; SAICA 2018a). The second requirement is a learnership programme which comprises a training contract with a registered training office. The duration of this learnership programme is either a three-year period (should the individual choose to commence with articles after acquiring the relevant degree and CTA) or five years (should the individual choose to commence with articles before having acquired the relevant degree and CTA) (Barac 2009:88; SAICA 2018a). During the training contract the individual is required to pass two qualifying examinations, the Initial Test of Competence (ITC) and the Assessment of Professional Competence (APC), both of which are administered by SAICA (Barac 2009:88; SAICA 2018a). Apart from meeting all the above theoretical and technical requirements, employers and other stakeholders further expect graduates to display various soft or generic skills. According to De Villiers (2010:9), all stakeholders require soft interpersonal professional skills on top of accountancy and analytical skills. SAICA further requires members to commit to a journey of lifelong learning in the form of continuous professional development (CPD) (SAICA 2018b).

Some perceive the process of becoming and working as an accountancy professional as emblematic of prestige and status. Perceptions which affect students' decision to study towards an accountancy career include good work opportunities and work security, a challenging and interesting area of expertise, as well as prestige and social status (Alanezi, Alfraih, Haddad & Altaher 2016:175; Samsuri, Arifin & Hussin 2016:85). According to a study by Farrington and Beck (2017:2), South African students assume that a career in accountancy will reward them by granting them a sense of social responsibility, financial stability, wealth and future career prospects. These perceptions hold true when taking into account that, in 2017, the chief executive officers (CEOs) of four of South Africa's big five banks were qualified CAs (Why are the CEOs of four of SA's big five banks CAs(SA)? 2017:42). The CA(SA) designation

is globally recognised in the World Economic Forum's (2019:519) *Global competitiveness report* of 2019, which ranks South Africa at 49th amongst 141 countries in terms of the strength of "Auditing and Financial Reporting". SAICA is further aligned with well-known international professional bodies such as the International Federation of Accountants (IFAC), the Eastern Central and Southern African Federation of Accountants (ECSAFA) and the Global Accounting Alliance (GAA) (Venter & De Villiers 2013:1259).

At many of South Africa's leading universities, only SAICA members are considered for teaching in SAICA-accredited programmes (Lubbe 2014:115). This means the journey to becoming an accountancy academic starts with someone qualifying as a CA, after which s/he makes a career decision to transition from industry to the higher education sector. Exploring the reasons why CAs would choose a career in academia remains an interesting research topic, as posited by Bitzer and De Jager (2016:172). This is true especially when taking into account the uphill battle to qualify as a CA, the difficulties associated with online or distance learning (Gaskell & Mills 2014:190) and the fact that a change in professional identity and a shift in value systems are often called for (Wood et al 2016:230).

2.3 THEORETICAL FRAMEWORK UNDERPINNING THIS RESEARCH STUDY

To understand the reasons behind a career-related decision, the concept of motivation should first be explored. Motivation is multidimensional in nature (London 1983:620). The literature distinguishes between intrinsic and extrinsic (Yousaf, Yang & Sanders 2015:133; Chauhan, Goel & Arora 2018:55), as well as altruistic motivation (Batson, Duncan, Ackerman, Buckley & Birch 1981:291; Batson 2010:3). Legault (2016:1) elaborates that intrinsic motivation involves choosing to behave in a certain way because an activity is inherently satisfying or enjoyable. For Shin and Jung (2014:604), intrinsic motivation is associated with the nature of the work itself, and the resulting satisfaction derived from it. Extrinsic motivation, by contrast, refers to a reward outside of the action itself, for example a material reward in the form of a salary (Watty et al 2008:142). Altruistic motivation is associated with the unselfish desire to help others by reducing their distress or ensuring their welfare (Batson et al 1981:291). In later

years, Batson (2010:3) simplified the motivational impetus of altruism, by stating that it also aims to increase another's welfare.

2.3.1 London's theory of career motivation

For a deeper understanding of the motivation behind a younger accountancy professional's career decision to exit the corporate world and enter the domain of distance education, let us take a closer look at the definition of motivation in the context of one's career. In the early 1980s, career motivation was deemed to refer to the impulse behind various career decisions and behaviours, such as looking for (and finding) a work position, deciding to remain with a particular employer, revising one's career plans, searching for suitable training and work experiences, and setting and aiming to achieve career goals (London 1983:620). Building on this understanding, London expanded on his theory of career motivation in 1983.

London (1983:620) coined the theory of career motivation, broadly explaining it as the "motivation associated with a wide range of career decisions and behaviours". The theory is based on career motivation as a "multidimensional construct, internal to the individual, influenced by the situation and reflected in the individual's decisions and behaviours" (London 1983:620). This theory, which is still relevant today, has underpinned a number of recent research studies, including the work of Alnıaçık, Alnıaçık, Akçin and Erat (2012:355), who sought to determine the relationships between career motivation, affective commitment and work satisfaction; research by Ortiz (2015:12), who explored the relationship between social support and career motivation for minority women; a study by Janu, Muda, Halim and Bandar (2019:29) into the relationship between career motivation and work satisfaction among hospitality employees; and the work of Mustapa, Noor and Abdul (2019:1036), who explored social support and career motivation in the public service. These studies were not conducted in the context of accountancy professionals, but provide some guidance in respect of applying the theory in the current envisaged research setting.

Career motivation is relevant in the workplace, since it is positively correlated with both work satisfaction (Alnıaçık et al 2012:361; Janu et al 2019:29) and commitment to the organisation (Alnıaçık et al 2012:361). The theory of career motivation is underpinned

by three components, namely career decisions and behaviours (which refer to a wide range of actions in respect of an individual's career plans), situational characteristics (associated with a person's work environment) and individual characteristics (with the three underlying domains of career resilience, career insight and career identity) (London 1983:620–621). The domains underlying individual characteristics can be explained as follows (London & Noe 1997:62): career resilience refers to a person's ability to adapt to a change in the work environment; career insight is a person's ability to construct a realistic image of him/herself and his/her career, and to use these perceptions as a starting point when setting career goals; and career identity refers to the extent to which a person's identity is defined by his/her work. This theory proposes an interrelationship among the three components and their underlying domains, as depicted in figure 2.1. Understanding the interrelatedness of the underlying components and domains may aid in establishing guidelines for creating a work environment which is conducive to career motivation (London & Noe 1997:62).

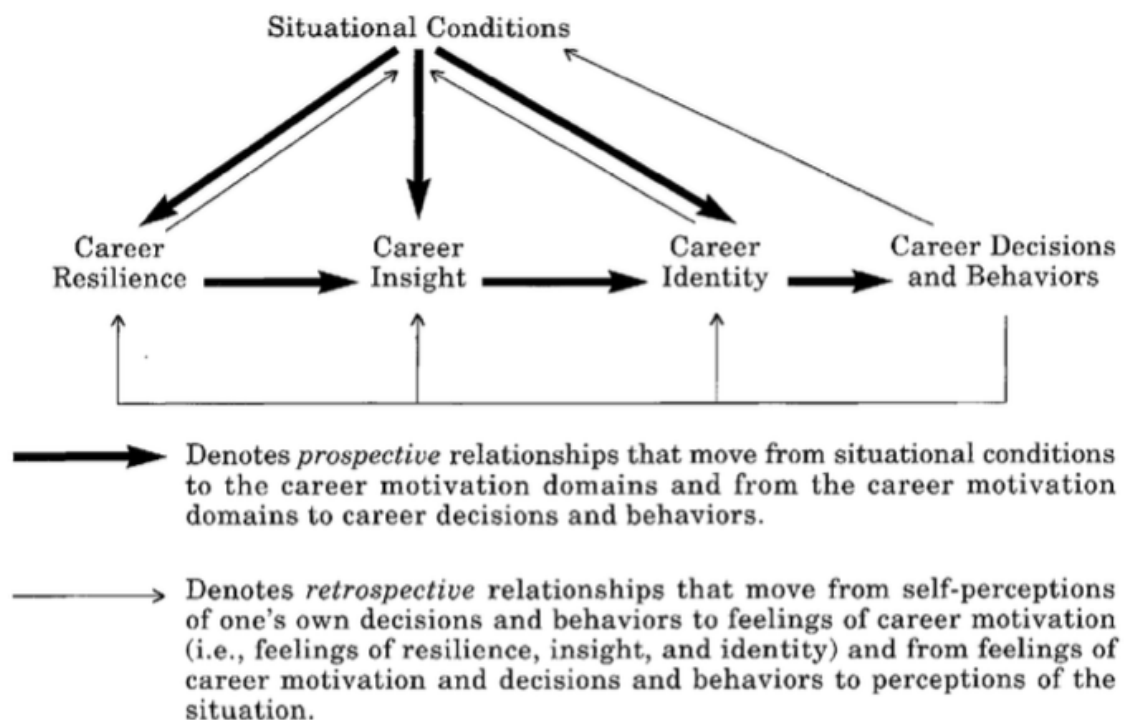


Figure 2.1: Model of London's theory of career motivation

Source: London and Noe (1997:62)

Figure 2.1 depicts the interrelationship between the components of career motivation, from a prospective as well as a retrospective perspective. A prospective rationality holds that inaccurate information, misperceptions or the misinterpretation of

information may lead to inferior decisions and/or inappropriate behaviours (London 1983:625). On the opposite side of the spectrum is the retrospective view, which London (1983:625) describes as “the idea that people spend much more time with [the] consequences of their actions and decisions than they spend contemplating future behaviours and beliefs”. London constructed this notion based on the work of Salancik and Pfeffer (1978:228), who explain perception as a “retrospective process”.

The interrelatedness of career decisions and behaviours, and individual and situational characteristics, must be viewed holistically when exploring the concept of career motivation. Individual characteristics encompass a range of dimensions, such as considering one’s current work as engaging and satisfying, and gaining greater satisfaction from one’s work than from other areas of life (London 1983:622). As mentioned, these dimensions can be clustered into the domains of career resilience, career insight and career identity. Goulet and Singh (2002:74) contend that this list of dimensions is rather comprehensive, and propose that a research study focus solely on a limited number at a time. For the purposes of this study, the focus will be narrowed down to the domain of career identity.

2.3.2 The components of London’s theory of career motivation in the context of millennials

Alnıaçık et al (2012:356) highlight the significance of career motivation, viewed through the lens of career identity, noting that it affects the extent to which employees immerse themselves in their work and how proud they feel to be associated with their employer. The concept of identity in terms of one’s career is especially relevant in the context of millennials, since they attach significant value to their identity (Delp 2019:3, 5) in all aspects of their lives.

In the next section, the key components to London’s (1983) theory of career motivation, as applied for the purposes of this study, are viewed in the context of the unique traits associated with millennials as a generational group.

2.3.2.1 Career decisions and behaviours

Career decisions and behaviours are significant in the context of millennials, who are known to make more career transitions than previous generations. Millennials have no desire to build a lengthy career under the auspices of a single employer (Darby & Morrell 2019:3) and do not necessarily look for “steady, stable jobs” (Putter 2019). Although they seek to be part of a community, they are not necessarily loyal to their employers and are often described as “job-hoppers” (Landrum 2017; Hill 2019; Martins 2019; Robison 2019): in this regard, Robison (2019) points out that millennials are three times more likely than older generations to change work in the course of a year. They are prepared to make lateral career transitions, and view their career paths as “boundary-less, variable and self-directed” (Ismail & Lu 2014:2). High staff turnover rates are traditionally associated with millennials, since their commitment to an organisation is conditional, and they tend to lose interest once a work position is no longer challenging (Brown, Thomas & Bosselman 2015:6). Millennials are further known to be impulsive decision makers, who take a short-term view of professional goals (Viswanathan & Jain 2013:486–487).

2.3.2.2 Career identity (individual characteristics)

Identity and connectedness are fundamental characteristics of millennials. They desire to be part of an accepting community which can help shape their identity (Delp 2019:3, 5). Millennials live in a technology-infused world and rely on social media largely as a tool for establishing connections (DiLullo, McGee & Kriebel 2011:215; Delp 2019:5). They place value on their peers’ opinions (DiLullo et al 2011:215), to the extent that it affects their personality, lifestyle and worldview (Viswanathan & Jain 2013:487). This implies that social media significantly inform millennials’ career identities.

2.3.2.3 Situational characteristics (the work environment)

As employees, millennials make a unique contribution to their work environment. They are known as collaborative team players (DiLullo et al 2011:215). To recruit and retain workers from this generation group, employers should aim to develop a team-based, collaborative atmosphere which cultivates a sense of belonging, with challenging,

meaningful work specifications (Calk & Patrick 2017:137). Millennials attach greater value to their basic needs being met, to belonging and self-actualisation through interesting and purposeful work, than to security in the guise of a stable salary, retirement provisions and other benefits (Calk & Patrick 2017:131, 137). A work–life balance, also known as “work–life integration”, is non-negotiable for millennials (Yadao 2017:16).

Judging from the literature consulted, London’s (1983) theory of career motivation has not yet been utilised in the context of millennials who qualified as CAs, and subsequently opted to become ODL academics. The appropriateness of this as a foundational theory for framing the present study is outlined in the section which follows, which also contemplates the potential of intersecting with individual ambidexterity as instrumental theory (Galle 2011:82).

2.3.3 Individual ambidexterity

Traditionally, London’s (1983) theory of career motivation was used to come to grips with employees’ decisions and behaviours as these pertained to their careers (Janu et al 2019:30). Subsequently, due to “the increasing need for dynamism in the world”, researchers began to question how employees might adapt to change more easily and become flexible in their work, by utilising their prior knowledge whilst being open to new ideas aimed at improving their work performance (Affum-Osei, Asante, Forkouh & Abdul-Nasiru 2020:1). This question is also relevant in the context of the present research study, where millennials who qualified as CAs decided to bid farewell to the corporate world and take on ODL academia instead.

Younger career-changer academics may need to draw on the practical experience they gained as accountancy professionals in industry, while simultaneously exploring new skills acquired while lecturing as ODL accountancy academics. They may therefore be seen to embrace both their professional identity as CAs and as accountancy academics at the same time. Accountancy academics are required to wear various hats in academia, of which the roles of teacher and researcher are the most prominent. This phenomenon, known as individual ambidexterity, refers to an individual’s ability to exploit his/her existing competencies whilst exploring new

competencies at work (Kauppila & Tempelaar 2016:1022–1023) or by being simultaneously aligned and adaptable (Gibson & Birkinshaw 2004:211). Individual ambidextrous behaviour in the workplace may complement London's (1983) theory of career motivation as the theoretical framework for this study.

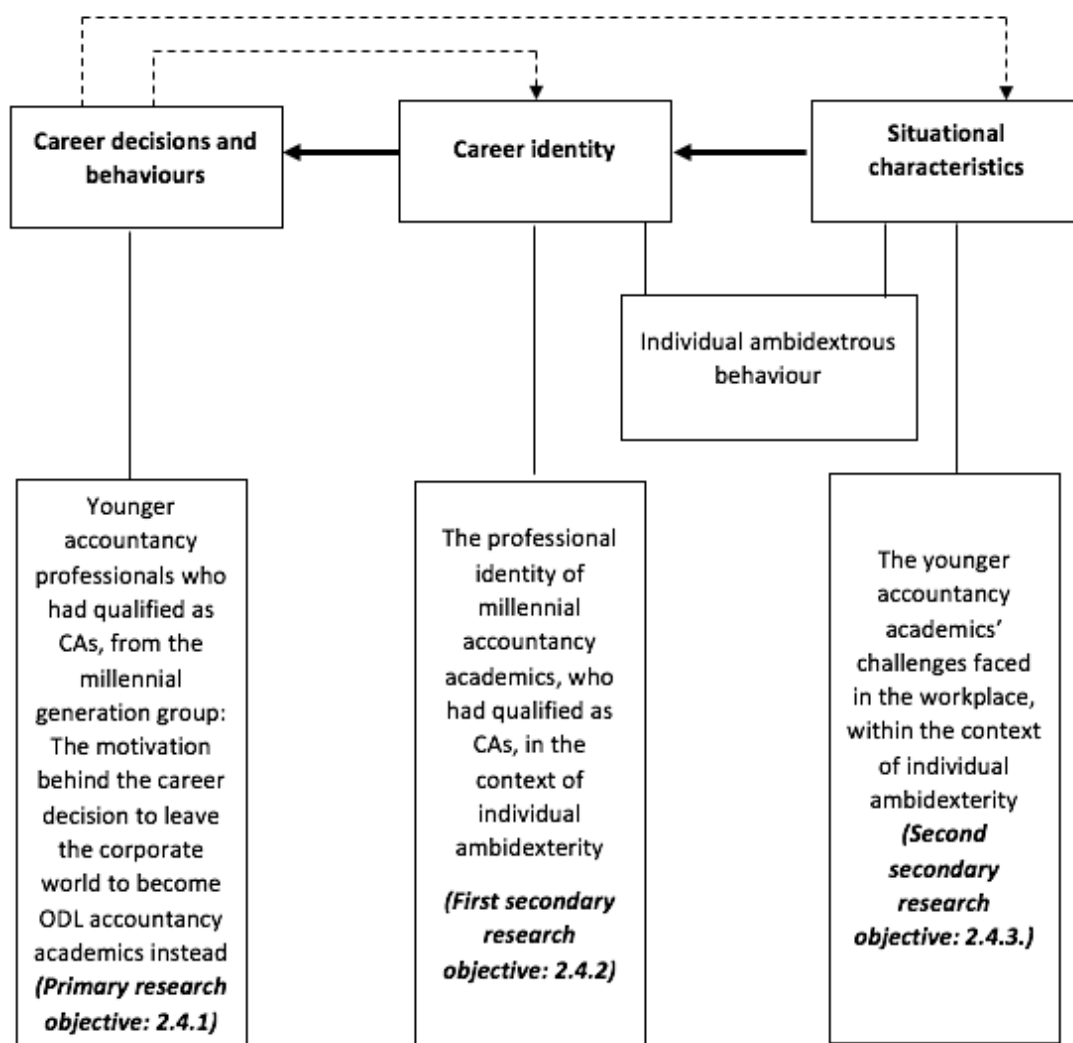
Research on ambidexterity on an individual, rather than an organisational, level remains limited (Mom, Van den Bosch & Volberda 2009:812; Kauppila & Tempelaar 2016:1019). Affum-Osei et al (2020:11) recommend further research into individual ambidextrous behaviour in the education sector, since this sector typically requires an individual to both exploit and explore his/her existing competencies, gained from practical experience in industry, while discovering unexplored avenues in his/her role as accountancy academic. Here, London's (1983) approach was deemed the ideal foundational theory, with individual ambidexterity intersecting as an instrumental theory (Galle 2011:82), to provide a theoretical contribution within the context of this study. For a visual representation of the theoretical framework used in this research study, see figure 2.2.

2.3.4 A visual representation of the theoretical framework for this study

To be relevant in the field, a research study should be approached from a holistic point of view, using a theoretical and methodological lens to sharpen the focus. By viewing a study through the lens of a theoretical framework, researchers are unlikely to be distracted by seemingly unconnected details (Saunders et al 2012:46). A theoretical framework provides focus to the research study and, being linked to the research problem, guides the research design and data-analysis plan (Adom et al 2018:438).

The visual representation of the proposed theoretical framework for this study is depicted in figure 2.2 – an adaptation of figure 2.1 (London & Noe 1997:62) – to illustrate the interrelationship of the applied components in London's (1983) theory of career motivation, complemented by that of individual ambidexterity (Gibson & Birkinshaw 2004:211; Kauppila & Tempelaar 2016:1022) (see section 2.3.3). The adapted figure reflects the applied components of London's theory within the context of younger accountancy professional who made a career decision to transition from

the corporate world to ODL academia, and are required to display individual ambidextrous behaviour.



Retrospective view ----->

Prospective view ----->

Figure 2.2: Theoretical framework for the current research study

Source: Adapted from London and Noe (1997:62), Gibson and Birkinshaw (2004:211) and Kauppila and Tempelaar (2016:1022)

The interrelationship between the applied components of London's (1983) theory of career motivation in the context of the accountancy academic in an ODL environment, along with individual ambidexterity, is demonstrated in figure 2.2. The theoretical framework depicted in figure 2.2 was adopted for the present research study as it provides a holistic view of the components associated with career motivation, and guided the research objectives (more on this in the next section).

2.4 RESEARCH OBJECTIVES ALIGNED TO THE THEORETICAL FRAMEWORK

The primary objective of this study was to determine what motivated younger millennial CAs to leave behind the corporate world and become accountancy academics at an ODL entity. This primary research objective is supported by two secondary research objectives.

2.4.1 The primary research objective in the context of the theoretical framework of this study

The primary research objective of this study was to determine what motivated younger accountancy professionals, who had qualified as CAs and could be described as millennials, to leave their corporate jobs and take on ODL academia. The researcher consulted the existing literature in order to explore what motivated their career decisions to enter academia (see section 2.5). This study will attempt to address the stated primary objective by viewing millennial accountancy academics' career decisions from both a prospective and a retrospective rationality, through the lens of the theoretical framework discussed in section 2.3 and depicted in figure 2.2.

2.4.2 The first of the secondary research objectives, in the context of the theoretical framework of this study

The first of the secondary research objectives aimed to identify the views of accountancy academics on their professional identity – as qualified CAs who form part of the millennial generation – in the context of individual ambidexterity. This objective is entrenched in the “individual characteristics” component. The current study focused on the “career identity” domain, as depicted in figures 2.1. and 2.2.

2.4.3 The second of the secondary research objectives, in the context of the theoretical framework of this study

The second of the secondary research objectives explored the challenges which younger accountancy academics face in the work arena, in the context of individual ambidexterity. This objective is nestled in the “situational characteristics” component

of London's (1983) theory of career motivation, which refers to elements within the work environment, as depicted in figure 2.2.

The research questions posed in this study, along with the interview schedule, were developed based on the theoretical framework put forward in figure 2.2. The link between the research questions and the career motivation components of London's theory, alongside individual ambidexterity, confirms the appropriateness of the framework (see figure 2.2) as a theoretical lens through which to focus on, and approach, this study and report on the research findings.

The next section explores the existing literature as background for addressing the research objectives.

2.5 CAREER DECISIONS AND BEHAVIOURS: THE MOTIVATION BEHIND THE DECISION TO TRANSITION FROM ACCOUNTANCY PROFESSIONAL TO ACCOUNTANCY ACADEMIC IN ODL

A millennial's decision to make a career transition from the corporate world to academia, may be fuelled by various motivations. These reasons are worth exploring, since this generational group is known to make swift career moves (Yadao 2017:17). Many millennials are attracted to an environment where they can engage in interesting work, maintain a work-life balance, experience work security and gain access to the necessary information to perform their work duties (Kuron, Lyons, Schweitzer & Ng 2015:991). Apart from work security, millennials also look for adequate financial compensation when accepting a position (Hickey 2019; Stahl 2019). A further enquiry into what motivates this group to become accountancy academics in an ODL environment is inevitable, especially since the intrinsic motivation to teach fundamentally affects an individual's commitment to the teaching profession (Korhonen & Törmä 2106:66).

2.5.1 The motivation behind the decision to become an academic

To determine what motivated millennial CAs to exit the corporate world and venture into ODL academia, the nature of the academic profession should be considered. The

most obvious aspect of this profession is the activity of teaching or lecturing, which Lubbe (2013:94) describes as the activity of “transmitting knowledge and enhancing student learning”. According to Stankovska et al (2017:159), universities should aim to help construct a modern world, by “creating and cultivating knowledge”.

Universities in Africa have relied, to a large extent, on ODL institutions to bridge and redress historical inequalities in respect of tertiary enrolment (Mohamedbhai 2014:79), and the subsequent massification has resulted in more students demanding education (Lubbe 2014:112). Lecturing in an ODL environment is therefore not without its challenges. Gaskell and Mills (2014:190) identify four major impediments to the credibility and effectiveness of an ODL environment, namely the quality of the teaching, learning and quality assurance processes; the outcomes in terms of students’ learning and performance; access to the internet, broadband and postal services; and the perceptions of students, staff and employers. As regards teaching in the accountancy field, ODL specifically has proven to be more challenging, since high volumes of work need to be covered within a relatively short time span (Sadler & Erasmus 2005:30), with limited face-to-face contact. Younger accountancy academics may not be aware of these specific difficulties when choosing an ODL university as employer, and that may lead to a mismatch between their prospective and retrospective motivations for joining the ranks of academia.

When taking a closer look at a younger academic’s choice of teaching as a career, the nature of the motivation behind the decision should be considered (Thomson, Turner & Nietfeld 2012:325). According to Manuel and Hughes (2006:21), the desire to teach is mostly fuelled by intrinsic and altruistic reasons, with more specific reasons being identified as a desire for personal fulfilment, a passion for working with youth (to influence their lives) and the aspiration of contributing to content matter in the individual’s discipline of choice (Manuel & Hughes 2006:20).

The roles of an academic include research, community engagement and academic citizenship (Cortese 2003:17; Fitzmaurice 2013:617; Samkin & Schneider 2014:78; Subbaye & Dhunpath 2016:1810). Especially in the ODL context, lecturing in the traditional sense (i.e., through face-to-face contact sessions) is limited. The motivation

behind the career decision to become an ODL academic must therefore be broader than merely the desire to teach.

The academic environment, often associated with autonomy and flexibility, is perceived as fostering independence in terms of teaching and research, and offering flexibility in respect of working hours and leave (Blenkinsopp & Stalker 2004:427). In the 1990s, Rowley (1996:14) identified the perceived autonomy associated with academia as the main reason for a professional moving to higher education. Rowley (1996) describes academia as an environment where staff manage their own time, working hours, priorities and development. The nature of academia is such that it allows academics to exercise self-regulation as regards their time and work – in other words, “career control” (Affum-Osei et al 2020:3, 11), which lends itself to individual ambidextrous behaviour.

Bellamy, Morley and Watty (2003:143) explored the reasons for becoming and remaining an academic, by conducting a survey amongst mostly business academics in Australia (in the disciplines of business, commerce, accountancy, management and economics). Most of those sampled considered “autonomy, flexibility, teaching, research and being part of a community of scholars” as important motivations for joining academia and remaining academics, whereas a significant minority attached significance to “work security, community service, status, leadership opportunities, total income and university salary” (Bellamy et al 2003:144). More recently, Abell (2018:3) emphasised Australian early career business academics’ need for autonomy and work security, along with the value they attach to a work–life balance.

In a South African context, Subbaye and Dhunpath (2016:1808–1809) conducted a study at a residential university, among early career academics from four colleges which included management studies. Most of their respondents had been permanently appointed at lecturer level, with fewer than three years’ experience at the university and could thus be considered “second-career academics” (Subbaye & Dhunpath 2016:1808). The Subbaye and Dhunpath (2016:1811) study revealed that only 3.2 per cent of the respondents were motivated by the opportunity to teach, which is rather insignificant when compared to the findings of Bellamy et al (2003:143).

Subbaye and Dhunpath's (2016:1810) findings further revealed that 65 per cent of their respondents were specifically motivated by an intrinsic factor, namely the opportunity to work in an "intellectual space". Lifestyle as a factor ranked fairly low in terms of motivating the respondents to become academics (Subbaye & Dhunpath 2016:1810). This contradicts the findings of Wilson et al (2014:6), who reported that industry professionals were willing to accept a salary reduction when making the transition to academia, in favour of the perceived improved lifestyle conditions associated with the higher education milieu. The significance of flexibility in the workplace aligns with the findings of a study by Guthrie et al (2014:3), where a study participant mentioned that she appreciated the flexibility and freedom of her academic position, including the ability to control her own work and time, to the extent that she was willing to accept a 50 per cent salary cut to make the transition to academia.

Professionals were motivated by various "varied and complex" reasons, to transition from industry to a second career in academia (Wilson et al 2014:6). As Wilson et al (2014:6) explain, various perceptions exist about academia, including the belief that academic life is more relaxed in terms of workload than commerce and industry, and there is the notion that university tasks (research and teaching) are inferior to those of the corporate world. Wilson et al (2014:6) highlight a third perception, namely that professionals who become academics are insufficiently prepared to do so, as they lack "the set of adaptive skills and competencies commensurate with the rigors of academic life".

2.5.2 The motivation behind the decision to become an accountancy academic

Teaching is merely one of the roles of an academic – one for which many are admittedly not sufficiently prepared (Herman 2015:iv). This is especially true in the context of accountancy, where most academics are career changers coming from a background without formal teaching experience or related qualifications. The question arises as to what motivates younger accountancy professionals to make the transition from a corporate setup to the uncharted domain of higher education as second-career accountancy academics. Wood et al (2016:229) point out that many are motivated by the value placed on their professional expertise, and the impact they make in guiding students to obtain degrees or in delivering research outputs.

In a global context, Watty et al (2008:139) explored the differences between accountancy and non-accountancy academics, in terms of the value they attached to flexibility, autonomy, teaching and research as factors in determining whether they became and remained academics. Interestingly, in that study, approximately half of the respondents were accountancy academics, and the remaining half were not (Watty et al 2008:143) (see table 2.1).

Table 2.1: Important factors in becoming and remaining an academic

	Non-accountants		Accountants	
	Becoming	Remaining	Becoming	Remaining
Flexibility	4.43	4.38	4.35	4.26
Autonomy	4.31	4.25	4.05	4.05
Teaching	3.84	3.62	4.05	3.85
Research	3.82	3.80	3.40	3.59
Community of scholars	3.77	3.63	3.54	3.45
Community service	2.86	2.80	2.88	2.86
Work security in academia	2.82	2.85	2.86	2.80
Status in the community	2.80	2.72	2.89	2.79
Leadership opportunities	2.68	2.67	2.70	2.68
Total income	2.59	2.79	2.57	2.74
University salary	2.44	2.60	2.51	2.57
Administration	1.91	1.92	2.10	2.20
Poor work opportunities outside academia	1.82	2.07	1.65	2.00
<i>Sample size</i>	<i>989-999</i>	<i>980-990</i>	<i>258-262</i>	<i>259-262</i>
*Higher scores mean higher importance, individual scores range from 1 (very unimportant) to 5 (very important). Sample sizes vary slightly due to occasional missing responses.				

Source: Watty et al (2008:144)

As depicted in table 2.1, both accountancy and non-accountancy academics ranked flexibility as the most significant motivator in their decision to enter and remain in academia (Watty et al 2008:144). In order of declining importance, non-accountancy academics ranked autonomy, teaching, research and being part of a community of

scholars – this is in line with what the accountancy academics reported. However, the accountancy academics deemed autonomy and teaching to be of equal significance, and much less important than flexibility. Although the accountancy academics also placed research in fourth position, they were significantly less likely than their non-accountancy counterparts to consider research an important factor in deciding whether or not to become academics (Watty et al 2008:144).

In the South African context, flexibility has also been reported as a motivating factor in career transitions to accountancy academia. According to Bitzer and De Jager (2016:172), factors such as flexible work hours, an opportunity to contribute to the field as an expert and the chance to help develop future accountants, all had an impact on individuals' career decisions. Steenkamp's (2009:39) study, which involved the heads of accountancy departments at several South African HEIs which offer CA programmes, investigated the appointment of academics from minority ethnic groups. The study revealed that various benefits were offered to motivate minority accountancy professionals to join universities. Steenkamp (2009:45) found, based on the perceptions of the participating heads of departments, that a work-life balance, the opportunity to shape students' lives, and flexible work hours were all significant in prompting professionals from minority ethnic groups to become accountancy academics. While Steenkamp's (2009) study focused on several universities across South Africa, and Bitzer and De Jager's (2016) focused on CAs at a single residential university, the present study seeks to contribute to the body of literature by specifically focusing on CAs from the millennial generation group, in an ODL context, by exploring what motivated their career decision to become accountancy academics.

Flexibility, autonomy, teaching and research are not the only motivating factors influencing prospective accountancy academics. Issues such as work security, community service, status, leadership opportunities, total income and university salary or work prospects outside of academia and administration were also recorded as motivating accountancy academics, but to a significantly lesser extent (Watty et al 2008:144). Steenkamp (2009:44) reveals that the benefits which accountancy departments offer, such as "partially subsidised studies" and permission to undertake private work, also induced individuals to join academia.

Regarding research as factor, Watty et al (2008:147) found that although it did not play a major part in motivating accountancy professionals to become academics, they appeared to undergo a value shift once appointed, and came to realise the value of research – in fact, they soon considered it to be just as important as their fellow non-accountancy academics did. This finding appears reasonable when taking into consideration that 58 per cent of the accountancy academics in that survey had been part of academia for 8–20 years, and 24 per cent for more than 20 years (Watty et al 2008:147).

The literature revealed various motivation(s) behind the career decision to become (specifically) accountancy academics. The primary motivating factors proved to be flexibility, autonomy, teaching, research and being part of a community of scholars. This section focused on one component to London's (1983) theory of career motivation, namely career decisions and behaviours. The next section focuses on the domain of career identity, which forms part of the second component of the theory, namely individual characteristics.

2.6 CAREER IDENTITY: THE PROFESSIONAL IDENTITY OF THE MILLENNIAL ACCOUNTANCY ACADEMIC

The preceding section explored one component of London's (1983) theory of career motivation, namely career decisions and behaviours. This section will consult the existing literature in respect of a second component, namely career identity. Career identity is described as a cognitive instrument affecting employees' attitudes and behaviour in the workplace and beyond (Caza & Creary 2016:4). It is embedded in the theory of career motivation as one of the three domains, which form part of the 'individual characteristics' component (London 1983:620). London (1983:620–621) describes career identity as "how central one's career is to one's identity", and as indicative of its "direction". The significance of identity is therefore reflected in an accountancy professional's career decision to transition from industry to academia. The importance of identity in terms of one's career has also been recognised in the literature more recently in the form of 'professional identity', which conceptually equates to 'career identity' (Soliman & Soliman 1997:147; Sandeen 2008:15;

Eckleberry-Hunt & Tucciarone 2011:460; Venter & De Villiers 2013:1247; Barrett & Brown 2014:10; Howes & Goodman-Delahunty 2015:28).

Professional identity is an important part of being a professional. Identity is located in that which an individual values, commits to and strives to achieve (Fitzmaurice 2013:614), and which directs his/her actions and decisions in a professional context (Bitzer & De Jager 2016:176). Professional identity therefore constitutes the “foundation of professionalism” (Cruess, Cruess & Steinert 2016:184).

Korhonen and Törmä (2016:67) acknowledge the significance of professional identity, noting that in its ideal iteration, it provides the individual with a sense of belonging to a community. As Christiansen (1999:547) observes, a person’s occupation plays a part in creating and establishing his/her identity, giving meaning and purpose to his/her life and contributing to his/her wellbeing. In the context of the theory of career motivation used here, London and Noe (1997:63) posit that professional identity is conceptually similar to career commitment. This sentiment is echoed by Day et al (2006:601), who argue that identity affects an individual’s sense of purpose, self-efficacy, motivation, work satisfaction, effectiveness and commitment in the workplace.

As stated, millennials are not known for their commitment to their employers or to a specific company. In fact, almost half of the participants in the Deloitte (2019:14) Global Millennial Survey reported being willing to leave their current position within two years, with approximately 25 per cent having left an employer within the preceding two years. In view of the shortage of accountancy skills and the perceived responsibility of younger accountancy academics to help bridge this gap, the ideal is to create a stable accountancy academic workforce which can provide those skills. Exploring the professional identity of millennial ODL accountancy academics who qualified as CAs may therefore add value in the quest to enhance and maintain the commitment of academic staff. The first of the secondary research objectives will aim to explore the views of millennial ODL accountancy academics regarding their own professional identity, in the context of individual ambidexterity.

2.6.1 The significance of professional identity in academia

The preceding section illustrated that a professional tends to identify with a profession to varying degrees, since identity is underpinned by a personal choice to attach importance to a specific career. In the context of higher education, an accountancy academic's professional identity is important in his/her role as academic. Younger accountancy academics are critical role players in addressing the shortage of these professionals in the marketplace, and, to this end, the higher education curriculum is a valuable instrument in shaping students and developing their identities. A study conducted by Brower, Carlson-Dakes and Barger (2007:18) revealed that a shared identity and sense of belonging go hand in hand with ownership and commitment in the context of teaching excellence at HEIs. Steinert, O'Sullivan and Irby (2019:963) echo this sentiment, arguing that teaching excellence may only be achieved if academics embrace their professional identity, hence their call on faculty to support teacher identity development.

In the context of student identity, Barnett (2009:429) posits that a mostly knowledge-based curriculum may be able to produce a 'knowing' student, but may not assist him/her with 'being' and 'becoming'. The question remains whether academics can develop curricula aimed at instilling identity in their students, if their own professional identity is not established and secure. In this regard, White, Roberts, Rees and Read (2014:66) argue that academics are required to have an established identity in their role as lecturers, which underlines the importance of them embracing their new professional identity as teachers, before being able to develop their students' professional identities.

Apart from an academic having to take responsibility for understanding his/her own identity, prior to shaping a student's identity, Steinert et al (2019:963) point out that a teacher's identity can affect his/her professional academic development. In the context of teaching excellence, Bitzer and De Jager (2016:171, 186) state that an academic's professional identity fundamentally influences his/her teaching approach, professional development and the value s/he attaches to the job, ultimately affecting his/her motivation, efficacy and commitment to the lecturing profession. An established

yet scalable professional identity is thus inextricably entwined with becoming a good academic who is committed to teaching.

2.6.2 The professional identity of the second-career accountancy academic

Various perceptions exist regarding accountancy professionals (Wessels & Steenkamp 2009:129) and academics (Bitzer & De Jager 2016:171, 174), and it is not always possible to accurately delineate what constitutes a professional identity for these occupations. The focus should therefore rather be on exploring how individuals view themselves in terms of their professional identity, and the value they attach to their identity, while embedded in their careers as academics. This may prove especially valuable in the context of millennials, if the goal is to retain them as committed, engaged employees.

According to Christiansen (1999:547), an individual's identity is shaped by his/her occupation, which implies that an alteration must be made to the professional identity of a newly appointed younger accountancy academic, who chooses to exchange industry for academia. Wood et al (2016:229) remark that many academics obtain professional experience in industry prior to moving to higher education. The literature reveals that professional identity conflict is often experienced when professionals forsake industry for academia, in the sense that they are uncertain about which professional identity to subsequently adopt (Smith & Boyd 2012:63; Ennals, Fortune, Williams & D'Cruz 2016:433, 440–441).

Conflicting professional identities may prove concerning in the case of millennials, since identity is “invaluable” to this group (Delp 2019:5). The question is whether identity conflict is also apparent in the accountancy field, since for many younger accountancy academics lecturing is a second career after having first spent time in public practice or industry. As mentioned, most South African universities require both a professional designation, such as that of CA, along with a postgraduate academic qualification from lecturers at the entry level. Are these career-changing academics' identities grounded in being accountancy professionals or in being accountancy academics?

Accountancy academics who view themselves as professional higher education academics rather than CAs, are better prepared to contribute towards achieving teaching excellence in their field (Bitzer & De Jager 2016:171). In 2016, Bitzer and De Jager performed a study at a research-intensive residential South African university, to explore accountancy academics' perceptions and preferences in respect of their individual professional identities. All study participants were qualified CAs working in the School of Accountancy (Bitzer & De Jager 2016:178), and the findings revealed that they primarily considered their identity to be that of "professional lecturers", rather than "professional CAs" (Bitzer & De Jager 2016:185), albeit that they still attached significance to their CA designation and status (Bitzer & De Jager 2016:186).

Venter and De Villiers (2013:1247) expressed a conflicting opinion, stating that professionals who enter academia later will likely have a stronger association with their profession than with the university. Having conducted a study among heads of department (HODs) of SAICA-accredited accountancy departments at various South African universities, they found that their subjects primarily viewed themselves as CAs, and secondly as accountancy academics (Venter & De Villiers 2013:1247–1248). None of the aforementioned studies, however, focused on millennial accountancy academics at an ODL university.

2.6.3 A pas-de-deux of professional identities

The studies (Venter & De Villiers 2013; Bitzer & De Jager 2016) cited in the preceding section revealed contrasting findings in terms of the importance of diverse aspects of a professional identity. Yet, there was no conflict in respect of the accountancy academics' professional identities, since the participants in both studies appeared comfortable with being both CAs and accountancy academics. Instead, the findings may rather point to individual ambidextrous behaviour.

In the context of the theory of career motivation, career identity refers to the centrality of one's career to one's identity (London 1983:621). Lee and Lamport (2011:19) recognise that a second-career lecturer's identity might be developed largely within the context of his/her previous work experience. In similar vein, in a study by White et al (2014:64), a participant considered her recent appointment as an academic to be

an opportunity to develop her professional identity in a new setting. Professional identity is therefore not a static concept or limited to a single profession. Already in the 1990s, Ibarra (1999:764–765) recognised that professional identity is “adaptable and mutable”. To this, Ennals et al (2016:442–443) added that identity is associated with multiplicity and fluidity. The pliable nature of identity may resonate with individual-level ambidexterity (Mom et al 2009:823). The accountancy academic may therefore be comfortable with both the identities of lecturer and CA, to the extent that s/he may exploit practical experience gained in industry as a foundation from which to explore new avenues as an academic. Furthermore, an environment which is conducive to individual ambidexterity may positively affect an academic’s commitment to the institution’s goals, and prompt him/her to remain with that institution (Cegarra-Navarro, Jiménez-Jiménez, García-Pérez & Del Giudice 2018:18).

This research study builds on existing investigations into the professional identity of accountancy academics, and addresses a gap in the literature regarding the professional identity of millennials as ODL accountancy academics who are also qualified CAs, in the context of individual ambidexterity.

2.7 SITUATIONAL CHARACTERISTICS: THE WORK ENVIRONMENT AS EXPERIENCED BY THE ACCOUNTANCY ACADEMIC

As mentioned earlier, professional identity is significant in the context of career motivation, since it is conceptually similar to commitment (London & Noe 1997:63). As reported, accountancy academics’ career motivation (London & Noe 1997:63) and commitment (Kinman & Jones 2008:41; Pop-Vasileva, Baird & Blair 2014:2) are also affected by their work environment. The third component of the theory of career motivation broadly refers to elements of an individual’s work environment and addresses ‘situational characteristics’ (London 1983:621). Taking cognisance of elements of accountancy academics’ work environment is especially relevant in the case of millennials.

As mentioned, millennials do not display significant commitment to their employers and tend to “job-hop” (Landrum 2017; Hill 2019; Martins 2019; Robison 2019). A closer look at the work environment of the younger ODL accountancy academic is therefore

called for. The next section is divided into three sub-sections which explore the work environment of those academics. The first sub-section commences with a description of the nature of broader higher education, before narrowing this down to the ODL environment; the second explores the general situational challenges confronting academics in the workplace, which may affect their work satisfaction levels and commitment to the institution; and the third focuses on a specific challenge experienced in academia, namely that of conflicting roles in respect of research and teaching.

2.7.1 The higher education work environment

A closer scrutiny of the higher education work environment revealed that various perceptions exist about the nature of academia. What abounds is the belief that this sphere is stress free (Wilson et al 2014:5–6), with autonomy and academic freedom contributing to the individual's overall sense of wellbeing (Slišković & Seršić 2011:299). In reality, however, the face of higher education increasingly bears a resemblance to that of industry and other professions (Torp et al 2018:1072). This observation is mostly attributable to factors such as neoliberal managerialism (Jarvis 2014:155; Haywood, Nixon & Scullion 2019), new public management (Bleiklie 2018:1), professionalisation (Quinn 2012:80; Education Commission 2016:8; Haywood et al 2019), marketisation (Brown 2015:5), commercialisation and casualisation (Wilson et al 2014:11–12). Higher education is becoming markedly 'consumer oriented', with higher student numbers (especially in ODL contexts) and no corresponding increase in staffing levels (Kinman & Jones 2008:42).

To address historical inequalities in respect of tertiary enrolment on the African continent (and in South Africa more specifically), public HEIs previously enrolled students in excess of their capacity (Mohamedbhai 2014:59). This attempt to redress historical inequities through the massification of South African higher education has been applauded by many (Msila 2006:82). There is, nonetheless, a downside to massification, in that it may give rise to various tensions and demands (Msila 2006:82). South African higher education is required to navigate a fairly challenging environment, with demands to Africanise curricula, increase the use of technology, implement democratic ideals and reflect cultural diversity, whilst sustaining (and even

improving) quality (Msila 2006:83). Restricted funding and (in some faculties) a pool of academics with insufficient postgraduate qualifications add to the dilemmas already facing southern African universities (Southern Africa Regional Universities Association [SARUA] 2011:14).

2.7.1.1 The ODL work environment

The trends and observations witnessed in higher education also affect ODL institutions, which confront their own, unique challenges. ODL universities traditionally have high attrition and low throughput rates, and require a solid information technology infrastructure and well-equipped regional learning centres across a broad geographical area – something which is quite problematic in Africa (Mohamedbhai 2014:79–80). In the South African context, ODL-related challenges have escalated due to the profile of students entering this arena: many are younger, unemployed, in search of a more affordable tertiary institution and insufficiently prepared by the school system (Diedericks 2016:61).

Amidst these challenges, ODL as a learning platform is considered invaluable in the quest to address the local accountancy skills shortage, and redress historical inequalities in respect of tertiary education in accountancy. ODL produced 30.3 per cent and 27.6 per cent of the total number of candidates who passed the ITC examinations in 2018 and 2019 respectively (SAICA 2019b). Furthermore, in January 2019, almost 60 per cent of ODL candidates who passed the ITC examination were from the black, coloured and Indian ethnic groups (SAICA 2019c), while in June 2019, approximately 73.5 per cent of ODL candidates who passed that examination belonged to those ethnic groups (SAICA 2019b). In January 2020, 23.8 per cent of the total number of candidates who passed the ITC examination achieved their CTA through an ODL institution, and 67 per cent of them were black, coloured or Indian (SAICA 2020b).

Since it is evident that ODL plays a significant role in contributing to the accountancy profession, younger accountancy academics' challenges in the work environment require closer scrutiny. This is especially significant in a South African context, since balancing ODL institutions' mandate (to provide access to tertiary education while

maintaining quality standards in terms of curriculum development and student support, with the wellbeing of ODL academics) is a concern, given the country's scarce resources compared to those of first-world nations (Bezuidenhout 2015:246). The next section expounds on the existing literature regarding the challenges accountancy academics face in academia.

2.7.2 The situational challenges which academics experience

Accountancy academics are expected to find their way in a fairly complex environment. The current workplace can be described as multi-generational, with at least three generations being represented (Holian 2015:278; Fredericks 2018:4). Millennials are the newcomers and the largest group to join the workforce (Eckleberry-Hunt & Tucciarone 2011:458; Calk & Patrick 2017:131), and they expect that the workplace will fit in with their lives, not the other way around (Eckleberry-Hunt & Tucciarone 2011:459). This is in sharp contrast to the baby boomers on the other end of the spectrum, who are considered loyal employees whose self-worth is seated in their careers (Shatto & Erwin 2017:24–25). Having multiple generations in a single workplace translates to a gap in age range of approximately 50 years, with potential challenges such as frustration, anxiety and confusion arising among academics (Fredericks 2018:2) because of the generations' differing attitudes, values and beliefs (Clark 2017:379).

Apart from being in a multi-generational work environment, academics mentioned other workplace challenges which negatively affected their work satisfaction levels (Darabi, Macaskill & Reidy 2017:2). In this respect, Leiter and Maslach (2011:8) identify six dimensions which may cause exhaustion in the workplace – unless managed properly – and these relate to workload, control, reward, community, fairness and values. Vesty, Sridharan, Northcott and Dellaportas (2018:258) explain that exhaustion may occur where an employee has too strenuous a workload, experiences diminished control over work-related autonomy, lacks earned recognition (reward), disengages from colleagues (work community), and perceives unfairness or conflicting values. Vesty et al (2018:262) conducted a study among accountancy academics at several Australian and New Zealand universities, based on the key dimensions identified by Leiter and Maslach (2011). Most of the participants in their study were

appointed in combined teaching–research positions, and their ages ranged from 26–60, with only 20.88 per cent representing millennials (Vesty et al 2018:262). The study reported signs of emotional exhaustion in accountancy academics because of tensions in five of the aforementioned areas, with the exception of ‘community’, which was perceived as satisfactory (Vesty et al 2018:17–18).

In similar vein, Pop-Vasileva et al (2014:8) found that the work satisfaction levels of senior accountancy academics, appointed across 37 Australian universities, were mostly negatively affected by a heavy workload, insufficient managerial communication and a lack of opportunities for promotion. Senior lecturers further revealed that their stress levels as accountancy academics were high because of the need to meet deadlines, complete excessive paperwork, frequent interruptions, excessive work hours and insufficient administrative/support staff (Pop-Vasileva et al 2014:8). Teaching workload, pressure to conduct research, administrative workload and salary were the main challenges prompting the study participants to consider leaving their respective institutions (Pop-Vasileva et al 2014:10, 15).

An increase in student numbers and the concomitant increase in workload and administration, along with budget cuts and difficulties in securing funding for research, reduced time for student interaction and perceived work insecurity, were documented as contributing to academics’ work dissatisfaction (Darabi et al 2017:2). Work security is no longer the norm and salaries are lower than those of other professions, especially at American and Canadian universities, thanks to market-oriented managerial reforms (Shin & Jung 2014:617).

Admittedly, ODL institutions were not the focus of the aforementioned studies. Nonetheless, it is important to understand the ODL work environment, if the aim is to improve teaching standards and boost research outputs (Ng 2006:2). At a mega ODL institution in Pakistan, the factors responsible for aggravating academics’ stress levels were role conflict, management’s role, role ambiguity, office politics and meaningless work, with role conflict being the main reason for work dissatisfaction (Jahanzeb 2010:42). Role conflict, in this context, refers to a mismatch between the actual work and the job description, as well as an imbalance in terms of work and personal life (Jahanzeb 2010:42). As a study by Poalses and Bezuidenhout (2018:182–183)

reports, academics at a South African ODL institution felt “overwhelmed and helpless”, lacked personal control due to their excessive workload/administrative burdens, had insufficient time for research and had to cope with high student numbers.

In summary, an excessive workload, which is detrimental to a work–life balance, was repeatedly identified as one of the main challenges confronting academics, including those in an ODL context. This raises concerns for accountancy academics who are mostly attracted to academia by the perceived flexibility of the work (Watty et al 2008:144). The same applies to millennials, since 22 per cent of the more than 13 000 participants in the Deloitte Global Millennial Survey had plans to make a career transition due to a “poor work–life balance and lack of flexibility” (Deloitte 2019:14).

Work–life balance appears to be an elusive goal, due to challenges inherent in the academic environment (Kinman & Jones 2008:52). This research study will therefore aim to provide findings which may inform accountancy academics and university management alike, to mitigate related challenges in the work environment, with a view to increasing work satisfaction, and improving staff recruitment and retention.

2.7.3 The academic’s role: Teaching versus research

The preceding section described several of the challenges which academics encounter in the workplace. The literature revealed one specific challenge to be universal in academia, namely tension regarding the role of an academic. This section explores the challenges which aggravate academics’ stress levels and work dissatisfaction, and may threaten their ability to show individual ambidexterity (Gabler, Ogilvie, Rapp & Bachrach 2017:386).

Academics’ roles comprise various duties, including teaching and research (Cortese 2003:17; Fitzmaurice 2013:617; Samkin & Schneider 2014:78; Subbaye & Dhunpath 2016:1810). In their role as teachers, Quinn (2012:70, 81) mentions that academics are expected to develop and design curricula and teach in such a way that students, upon graduation, are able to cope in a complex world and contribute to a knowledge-based economy. Additionally, they are expected to design the curriculum and conduct teacher–student interactions in such a way that the latter are well prepared to meet

examination requirements by displaying their acquired knowledge (Vogd 2017:3). These duties need to be performed within the context of a shift in focus from teaching- to learning-centeredness, with a change in the lecturer's role from "bearer of knowledge" to "facilitator of learning" (Trautwein 2018:995). In the teaching of accountancy disciplines, academics may experience additional pressure, since accountancy departments in South Africa are answerable to SAICA as regards their syllabus content and accreditation (Venter & De Villiers 2013:1251, 1257).

Teaching is not the only demand made on an academic's time. Research is another aspect of the role which demands a significant time investment, particularly in Africa, where there is a need to improve the postgraduate qualifications of academics (Southern African Regional Universities Association 2011:14). Accountancy academics are increasingly experiencing pressure to publish research articles and generate research outputs (Samkin & Schneider 2014:97), and, by all accounts, the culture of South African accountancy departments is shifting more towards research than teaching (De Jager, Lubbe & Papageorgiou 2018:263).

A question arises as to whether an academic should focus his/her limited time on research or teaching. A study conducted by Fitzmaurice (2013:617), on early career academics, found that participants desired to embrace both roles, but that time for research was lacking. Fitzmaurice (2013:617) further highlights that promotion is based on research rather than teaching, which creates a conundrum for academics in respect of where to allocate their time and energy (Herman 2015:21). Demands on the academic's time translate into tension or conflict between the roles of teacher and researcher. How they allocate time amidst this role conflict, has been documented by various authors (Skelton 2012:293; Adcroft & Taylor 2013:834; Fitzmaurice 2013:617; Barrett & Brown 2014:1; Korhonen & Törmä 2016:73). Herman (2015:17, 22) contends that the tension between research and teaching is a global phenomenon, with the delivery of research outputs often "encouraged at the expense of improving teaching because of the high value attached to it". Teaching is reportedly undervalued at institutions (Quinn 2012:73), while research outputs still represent academic prestige and opportunities for promotion, even though this may not reflect the individual lecturer's values (Matthews, Lodge & Bosanquet 2014:121–122). In the context of accountancy academics, HEIs and professional bodies attach contrasting values to

research and teaching (Venter & De Villiers 2013:1259), and may create unease for accountancy academics in terms of their academic roles.

Role conflict as regards teaching and research may result in workaholism and disrupt an individual's work-life balance (Torp et al 2018:1084), which is perceived to be very important for millennials. The research-teaching tension may further leave academics with insufficient resources to meet work expectations, and in the process threaten their ability to display individual ambidexterity, if they are expected to attach equal value to both roles (Gabler et al 2017:386). When an academic institution places many demands on the shoulders of academics, without a corresponding supply of resources, academics may become exhausted and disengaged (Poalses & Bezuidenhout 2018:169). This is significant in the context of "job-hopping" millennials (Landrum 2017; Hill 2019; Martins 2019; Robison 2019) and in the context of ODL institutions, as disengaged academics are unlikely to provide adequate support to their students (Bezuidenhout 2015:169). This raises a concern, given that accountancy academics are expected to help to address the shortage of accountancy professionals in this country (Nzuza 2016:100), and it therefore necessitates a closer look at the challenges which younger ODL accountancy academics have to deal with, in the workplace.

2.8 CHAPTER SUMMARY

This chapter focused on both the theoretical lens for the study and the literature review. London's (1983) theory of career motivation was detailed as comprising three components, namely career decisions and behaviour; individual characteristics and career identity; and situational characteristics. The researcher proposed that the concept of individual ambidexterity be incorporated with the theory of career motivation, to address a theoretical gap in the context of this research setting. That guided the literature review. The motivations behind accountancy academics' career decision to enter academia were explored, as were their views on their professional identity. The literature was further consulted to gain deeper insight into the work environment of accountancy academics, to uncover possible challenges which may have an impact on their work satisfaction.

Various databases were consulted as part of the literature review, including that of ProQuest, the National Research Foundation (NRF NEXUS), EBSCOhost, EconLit with Full Text, SA ePublications, Education Resource Center (ERIC), Business Source Complete, Education Source, Business Premium Collection, Social Science Premium Collection and SciTech Premium Collection. In so far as could be determined, there was no clear evidence of specific academic research having gone into determining what motivates millennials who had qualified as CAs to become accountancy academics at ODL institutions, or having probed their views on their professional identity and the challenges they encountered in the workplace.

A research study which focuses on ODL accountancy academics, in particular millennials who qualified as CAs, using the lens of London's (1983) theory of career motivation, intersecting with individual ambidexterity, will endeavour to address the identified gap in the literature. While this chapter explored the existing body of literature to establish a background against which to address the research objectives, the next chapter describes the methodology which will be used to answer the research questions.

CHAPTER 3: RESEARCH METHODOLOGY

3.1 INTRODUCTION

The first chapter gave an overview of this research study. The second reviewed the extant body of literature on accountancy professionals' motivation for making a career transition from industry to academia, the professional identities of these second-career academics, and their experience of academia as a work environment. The main purpose of the literature review was to set the scene from which to address the research objectives. The primary research objective of this study was to determine what compelled younger millennial accountancy professionals, who had qualified as CAs, to leave the corporate world behind and become ODL accountancy academics. The first of the secondary research objectives aimed to identify the views of those accountancy academics as regards their professional identity, in the context of individual ambidexterity. The second of the secondary research objectives explored the challenges which younger accountancy academics face in the workplace, in the context of individual ambidexterity.

This study is set in the context of London's (1983) theory of career motivation, complemented by individual ambidexterity (see section 2.3). A theoretical framework not only provides focus to a study, but is also valuable in addressing the stated research problems, since it guides the research design and data-analysis plan (Adom et al 2018:438). The following sections of this chapter describe the research design and methodology employed in the empirical part of this research study.

3.2 BACKGROUND TO THE RESEARCH DESIGN AND METHODOLOGY

The concept of conducting research involves asking a question and looking for an answer (Kumar 2002:14). Salkind and Rainwater (2006:3) consider research in its purest form to be a "process through which new knowledge is discovered", leading to new questions having to be answered. Saunders et al (2016:5) confirm that research serves to expand on knowledge, by following a systematic investigative process. The

research methodology of this study was guided and illustrated by the Honeycomb of Research Methodology, illustrated by Wilson (2014:281).

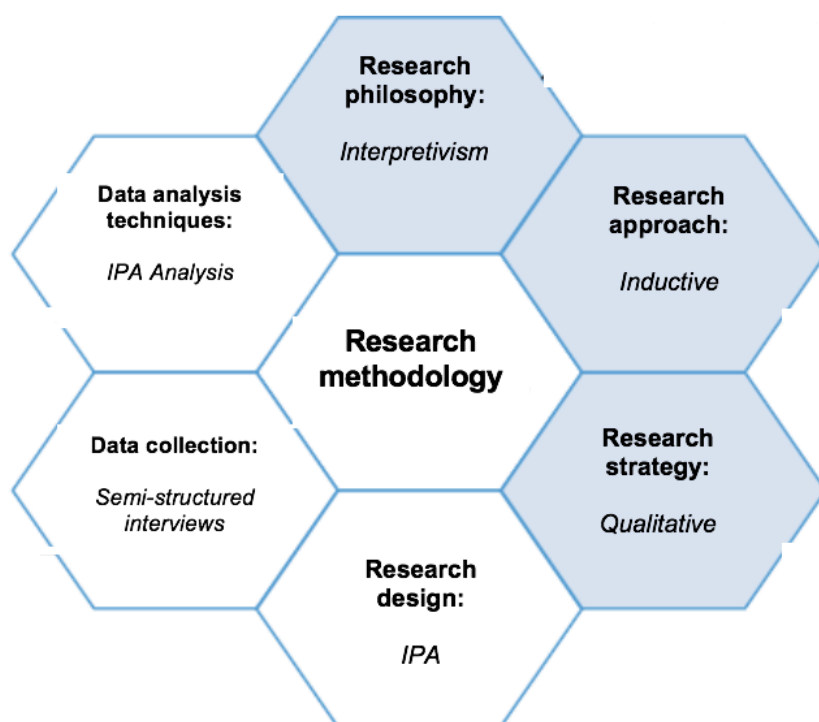


Figure 3.1: Honeycomb of Research Methodology for the millennial ODL accountancy academic: Career motivation and individual ambidexterity

Source: Wilson (2014:281), adapted for own research

As demonstrated by the three highlighted cells in figure 3.1, the three key concepts of research – the philosophy, approach and strategy – are interrelated (Wilson 2014:19), and the research methodology is formed by adding three additional elements. The sections which follow explain the research methodology, guided by the Honeycomb of Research Methodology (Wilson 2014:281) as depicted in figure 3.1.

3.3 RESEARCH PHILOSOPHY

Choosing a research methodology not only requires the researcher to consider practicalities, but also a philosophical answer to the question: “Why research?” (Holden & Lynch 2004:2). The research process therefore commences when the researcher determines which research philosophy will frame the research

methodology. Saunders et al (2016:124) define the research philosophy as those beliefs and assumptions which form the foundation of the knowledge developed during a research study. The relationship between the research methodology, the researcher's assumptions and the research philosophies are illustrated in figure 3.2.

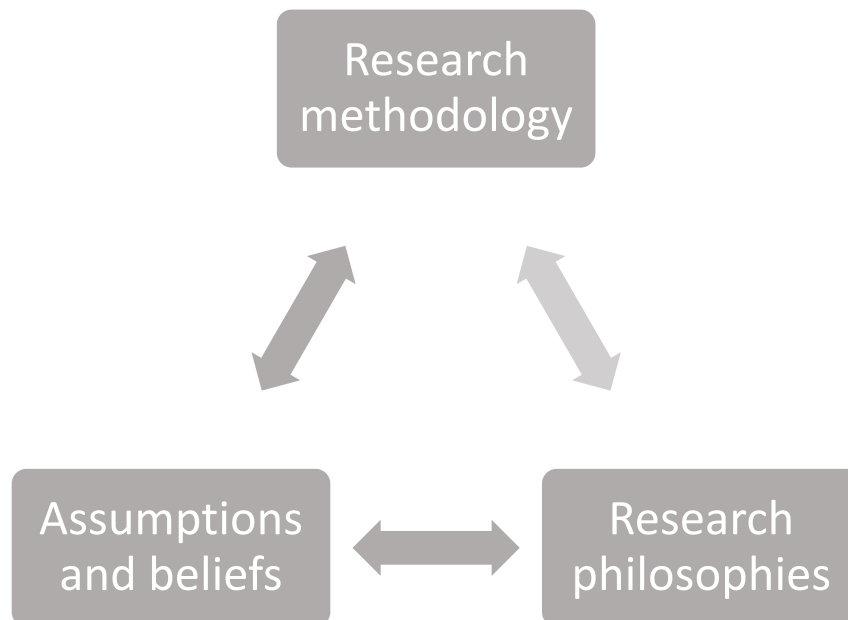


Figure 3.2: The relationship between research methodology, research philosophy and the researcher's assumptions and beliefs

Source: Adapted from Saunders et al (2016:124–125)

The interrelationship between the research methodology, the research philosophy and the researcher's assumptions and beliefs, is depicted in figure 3.2. The next section describes the philosophical considerations associated with business and management research, followed by a discussion of the underlying assumptions and beliefs of the researcher.

3.3.1 Philosophical considerations

Research in business and management is often rooted in one of five major philosophies (Saunders et al 2016:135). Positivism is a philosophical paradigm which holds that research is not swayed by the unpredictability of human behaviour (Biggam 2011:137), and seeks to prove or disprove a hypothesis (Mack 2010:6). By contrast,

the postmodern philosophy views “reality and knowledge as fragmented, multiple, situated, and multi-faceted” (Tracy 2013:44). Conducting research within the paradigm of critical realism recognises that reality does not exist entirely independent of social actors, as it is sometimes affected by the “real world” (Easton 2010:120), and has as its goals to understand and affect behaviour (Mack 2010:9). The philosophy of pragmatism aims to strike a balance between objectivism and subjectivism, facts and values (Saunders et al 2016:143). Finally, when the philosophy of interpretivism is adopted, the researcher acts as a mediator to negotiate knowledge about reality (Tracy 2013:40). Myers (2013:39) notes that interpretative researchers believe access to reality only occurs through social constructions such as language, consciousness and shared meanings.

In this study, the researcher contemplated the subjective experiences of various individuals, and how particular circumstances affected their decisions and identities in discrete ways, viewed through the lens of London’s (1983) theory of career motivation, in the context of individual ambidexterity (Affum-Osei et al 2020:10). London’s (1983:620) theory is based on the understanding that career motivation is an internal process which is unique to each individual, affected by the work environment, and mirrored in his/her career decisions and behaviours. Individual ambidexterity refers to a person’s ability to exploit existing competencies, whilst exploring new competencies in the work context (Kauppila & Tempelaar 2016:1022–1023).

The interpretivist paradigm was deemed appropriate, when taking into consideration the philosophy’s aim of gaining insight into the subjective meanings which individuals attach to events or situations (Goldkuhl 2012:137) and thereby “creat[ing] new and richer understandings of organisational realities” (Saunders et al 2016:151). To answer the research questions, adopting an interpretative angle enabled the researcher to “interpret and understand behaviours and attitudes within a natural setting” (Van Schalkwyk et al 2010:190).

3.3.2 Assumptions underpinning this research study

The researcher’s assumptions underlying the research philosophy are discussed in the context of ontology, epistemology and axiology (Wilson 2014:8–12; Saunders et

al 2016:14).

Ontology refers to assumptions about the form and nature of reality (Holden & Lynch 2004:5; Wilson 2014:11; Saunders et al 2016:127). A researcher may view reality subjectively or objectively (Wilson 2014:11): objectivism focuses on “one true reality”, while subjectivism is grounded in the assumption that “multiple realities” exist (Saunders et al 2016:129). Objectivists are considered independent of what they are observing, whereas subjectivists interact with the subject they are observing (Holden & Lynch 2004:9). Whereas objectivism is rooted in causality, subjectivism aims to “understand what is happening” (Holden & Lynch 2004:9). In this study, the researcher primarily adopted a subjective point of view, focusing on the “meaning of social phenomena rather than [their] measurement” (Holden & Lynch 2004:11).

Epistemology deals with assumptions about human knowledge or the nature of knowledge (Holden & Lynch 2004:5; Saunders et al 2016:124). It is driven by the researcher’s ontology, and concerns “how we come to know what we know” (Rawnsley 1998:8). This study focused on the “complexity, richness, multiple interpretations and meaning-making” of younger accountancy academics in the context of an ODL environment, which embedded the research in both subjectivism and interpretivism (Saunders et al 2016:141).

The third assumption, namely axiology, is what Saunders et al (2016:124) and Wilson (2014:11) describe as the impact which the researcher’s own values or perceptions have on the study. The researcher may either be value-free (detached) or biased (value-bound) (Wilson 2014:19; Saunders et al 2016:129). For Wilson (2014:10), positivists are considered independent of their research, working “from the outside looking in”, whereas interpretivists are deemed to be interdependent with their research – and even “embedded”, in many cases. This research study was set within an interpretivist paradigm (see section 3.3.1), which therefore called for a certain degree of judgement when interpreting the research findings (Wilson 2014:19; Saunders et al 2016:129). However certain measures were taken to counter researcher bias (see sections 3.8.3 and 3.7.3).

3.4 RESEARCH APPROACH

The preceding section addressed the research philosophy based on underlying assumptions. The next step is to establish how the research study was approached, with a view to answering the stated research questions. A researcher may approach a study through either *deductive* or *inductive* reasoning. Using deductive logic, a hypothesis is developed from a theory, with predictions based on the data in instances where the hypothesis is true (Leedy & Ormrod 2005:34). In the case of an inductive approach, rather than testing a theory, data are collected in order to delve into a phenomenon, with the aim of recognising themes and patterns, and ultimately generating research findings from those (Saunders et al 2016:145; Creswell & Creswell 2017:207). Inductive reasoning entails observing a scenario or occurrence, with the aim of generalising the findings based on a sample, which describes a greater population (Hyde 2000:82; Leedy & Ormrod 2005:33,34; Ketokivi & Mantere 2010:5, 6). The difference between an inductive and a deductive approach, is illustrated in figure 3.3.



Figure 3.3: How theory fits into research

Source: Wilson (2014:13)

This study was approached from an inductive point of view. The researcher observed a phenomenon – that of younger accountancy academics in a South African ODL environment – to determine whether the findings of the study could be generalised (Hyde 2000:82) or (at least for this qualitative investigation) be transferable (Polit & Beck 2010:1451) to academics at other institutions. Data are collected in order to delve

into a phenomenon, with the aim of recognising themes and patterns from which to build a theory in the form of a conceptual framework (Saunders et al 2016:145).

The next section explains the research strategy adopted to address the identified research questions.

3.5 RESEARCH STRATEGY

This section describes the research strategy followed to answer the stated research questions (Wilson 2014:20). As regards a research strategy, a researcher needs to make a methodological choice and distinguish between quantitative and qualitative research (Kothari 2004:3). A researcher also needs to establish the reasons for the research, and must choose between basic and applied research (Bless, Higson-Smith & Kagee 2006:43). The third step in developing a research strategy requires the researcher to consider the demands implied in the research questions, by classifying the undertaking as exploratory, descriptive, correlational or explanatory (Bless et al 2006:43).

3.5.1 Methodological choice

Research questions can be addressed in various ways, for instance by using the quantitative method (mono and multi), the qualitative method (mono and multi) or a mixed method (simple and complex) (Saunders et al 2016:2014). *Quantitative* research refers to the “measurement of quantity or amount” (Kothari 2004:3), whereas *qualitative* research observes a phenomenon with the aim of uncovering “underlying motives and desires” (Kothari 2004:3). Wilson (2014:19) notes that the first three key concepts – research philosophy, approach and strategy – are related, adding that selecting interpretivism as research philosophy will most likely align with inductive reasoning (as research approach) and a qualitative method (as research strategy). In similar vein, Neuman (2014:167) and Goldkuhl (2012:144) contend that an interpretative paradigm is often associated with a qualitative methodological choice. Interpretivism seeks to understand a phenomenon for the mere matter that it is interesting (Goldkuhl 2012:144), and the richly descriptive nature of the findings of a qualitative study may therefore be best suited for communicating what the researcher

has discovered about a phenomenon (Merriam 2002:5), for instance, in this case, why younger accountancy professionals opted to become accountancy academics. A qualitative mono-method approach was followed within an interpretivist paradigm, to “create new, richer understandings and interpretations of social worlds and contexts” (Saunders et al 2016:140).

3.5.2 Reasons for conducting research

Once the methodology has been selected, Bless et al (2006:43) recommend establishing the reasons for conducting research. When the research aim is more practical in nature, for example to solve a specific problem, or decide on or analyse a policy, the study is referred to as *applied* research (Durrheim 2006:45). However, where the primary research objective is to gain a deeper understanding of a phenomenon in society, the study is referred to as *basic social* research (Bless et al 2006:43; Durrheim 2006:45). The aim of this research study was to increase understanding about younger second-career accountancy academics in an ODL milieu, which situated the study in the basic social research category.

3.5.3 Demands of the research questions

The third step in classifying research in terms of strategy is based on the demands of the research questions (Bless et al 2006:43). In the instance of *descriptive* research, the main aim is to describe the current state of affairs (Kothari 2004:2), rather than the phenomenon (Bless et al 2006:182). *Correlational* research seeks to understand how variables relate to one another (Kumar 2002:120; Saunders et al 2016:713). When a researcher conducts an *explanatory* study, the objective is to explain the relationship between variables in the context of a problem (Kumar 2005:477; Saunders et al 2016:716), to determine whether a change in one variable has resulted in a change in another (Bless et al 2006:43; Durrheim 2006:44). When the aim of a study is to discover new ideas and insights (Kothari 2004:33), so as to view a phenomenon from a fresh perspective (Saunders et al 2016:716), it is known as *exploratory* research.

In section 3.4, it was explained that this research study would be approached from an inductive point of view. An exploratory study typically follows an inductive approach,

since the aim is to gain a deeper understanding of a phenomenon, in order to develop a theory which may be tested at a later stage (Wilson 2014:118). In this case, the researcher aimed to gain insight into younger accountancy professionals' motivations for becoming ODL accountancy academics, their views of their professional identity, and the challenges they experienced at a South African ODL university, within an accountancy context. This study was classified as exploratory research, since the aim was not to provide conclusive answers to the research questions, but rather to explore the research questions with a view to guiding future research (Wilson 2014:118).

3.5.4 A South African ODL institution as the research setting

ODL institutions in South Africa play a vital educational role, for several reasons: they aid in redressing historical inequalities in respect of tertiary enrolment in this country (Prinsloo 2009:6) and in addressing the local accountancy skills shortage. A significant number of aspiring CAs choose ODL entities when working towards their CTAs (SAICA 2019b; SAICA 2019c; SAICA 2020b) every year, which means open and distance platforms are invaluable in producing accountancy graduates. More recently, the demand for ODL has increased because of the Covid-19 pandemic, which necessitates distance education and online learning (World Bank 2020). This study was therefore conducted at an ODL institution in South Africa and focused on its accountancy faculty, to add value to the processes of appointing and retaining suitably qualified accountancy academics from the millennial generation group, who will advance the quest to address the shortage in qualified professionals in this field.

3.6 RESEARCH DESIGN

The next step in establishing a suitable research methodology is to frame the research design (see figure 3.1) – in other words, the general plan or “blueprint” of how the research will be conducted (Mouton 2008:55), which describes how the researcher plans to answer the research questions (Saunders et al 2016:163). Mouton (2008:55) summarises the research design as contemplating what type of study will lead to the most appropriate answers to the research questions.

3.6.1 Phenomenology and interpretative phenomenological analysis (IPA)

Action research, case studies, archival analysis and experimental, cross-sectional, longitudinal and comparative designs were identified as potentially being useful for answering the research questions (Wilson 2014:281). Also on the list of possible research designs were surveys, documentary research, ethnography, grounded theory, narrative enquiry (Saunders et al 2016:178) and phenomenology (Groenewald 2004:42).

As explained in section 3.3.1, this study was based on an interpretative research philosophy. As regards the interpretivist researcher, Saunders et al (2016:141) identify phenomenology as an apt collection process of “what is meaningful” to the participants of a research study. Phenomenologists are interested in examining participants’ “lived experiences”, and how they interpret and attach meaning to those experiences (Munhall 2007:161; Larkin & Thompson 2012:102; Saunders et al 2016:723; Van Manen 2016:12). Phenomenology was therefore deemed the appropriate research design for addressing the research objectives formulated for this study.

Phenomenology may be divided into two schools of thought, namely descriptive (Husserlian) and interpretative (Heideggerian) (Connelly 2010:127; Gill 2014:122). Since the present research study is embedded in an interpretative paradigm, interpretative phenomenology was deemed most appropriate. Interpretative phenomenology is further categorised into Benner’s (1994) interpretive phenomenology and Smith’s (2004) interpretative phenomenological analysis (IPA), as illustrated in table 3.1 (Gill 2014:122).

Table 3.1: Typology of phenomenological methodologies (extract)

Interpretative phenomenology (Heideggerian)		
	<i>Benner's interpretive phenomenology</i>	<i>Smith's interpretative phenomenological analysis</i>
<i>Disciplinary origin</i>	Nursing	Psychology
<i>Aims</i>	To articulate practical, everyday understandings and knowledge	To explore in detail how participants make sense of their personal and social worlds
<i>Participants (sampling)</i>	Until new informants reveal no novel findings (data saturation)	One or more

Source: Gill (2014:22)

The terms 'interpretive' and 'interpretative' are conceptually similar, and for the purposes of this study the researcher chose to use the latter term. The underlying discipline of IPA is aligned with that of the theoretical framework (London's [1983] theory of career motivation) underpinning this research study. The aim of IPA aligns with the aim of this study, therefore phenomenology (and more specifically IPA) was deemed the appropriate choice of research design to address the research questions posed in this instance. This choice is confirmed by the nature of the research questions, which are "focused on the experiences, and/or understandings, of particular people in a particular context", motivated by an exploratory (rather than explanatory) intent (Larkin & Thompson 2012:103).

IPA has increasingly become the research strategy of choice for qualitative researchers (Smith 2004:40; Pietkiewicz & Smith 2014:7). This phenomenological design focuses on exploring the "personal lived experience" of participants and the meanings they attach to those experiences (Pietkiewicz & Smith 2014:7). IPA provides the researcher with an opportunity to learn from the participants in the study, who are "experts" on the phenomenon in question (Reid, Flowers & Larkin 2005:20). IPA therefore assisted in meeting the aim of the researcher, which was to gain insight into

the individual experiences of younger accountancy academics and make sense of the meaning and significance of those experiences, against an ODL backdrop.

3.7 DATA COLLECTION

The preceding section focused on the process of selecting the most applicable research design for addressing the stated research questions. The next sections outline the population and the sampling method used, and how data were collected for this study.

3.7.1 Population and sampling method

The homogeneous population for this study comprised all millennial CAs, who were at that time, or had formerly been, employed as accountancy academics at the selected ODL institution which provided the research setting.

In this study, the researcher had a specific purpose in mind, and hence selected participants who suited that purpose by using purposive sampling (Etikan et al 2016:1). This view is endorsed by Henning, Van Rensburg and Smit (2004:71), who note that a researcher should only consider participants who fit a specific criterion, to add to already-existing theory. Palinkas, Horwitz, Green, Wisdom, Duan and Hoagwood (2015:533) concur, recognising that purposive sampling is often used in qualitative research for the “identification and selection of information-rich cases related to the phenomenon of interest”. Purposive sampling is also deemed appropriate for an IPA study (Smith et al 2009:48–49; Denovan & Macaskill 2013:1006; Smith 2017:303).

Homogenous purposive sampling was used to select eight CAs, born after 1980 and before 2000, who were at the time of the study employed as accountancy academics within the accountancy faculty at the ODL institution in question. An effort was made to ensure that the sample included an equal number of academics teaching at the post- and undergraduate levels.

To recruit former accountancy academics, purposive sampling in the form of referrals (from current accountancy academics), opportunities (the researcher’s own contacts)

and snowballing (referral by participants) was used to identify six participants (Smith et al 2009:48–49). The aim in making a selection by means of the purposive sampling method was twofold: to find a homogeneous sample and select participants who could offer an in-depth perspective on the phenomenon under study (Smith et al 2009:49). This method was considered the most equitable way of selecting individuals who would not only contribute to the study, but also potentially be willing to be interviewed.

The selection of interviewees was aimed at finding a balanced sample, based on their demographics, by focusing on their age and qualification as CAs. Kvale (1994:165) responded to a question regarding the requisite number of study participants, by stating that finding the answer to the research question would determine what number of subjects needed to be interviewed. By contrast, Englander (2012:20) believes the question of sample size, namely “how many”, is irrelevant in the context of a qualitative study, emphasising that it is a misconception that a large sample size is imperative for ensuring transferability. Englander (2012:20) adds that representativeness and transferability can be achieved with a small number of participants in both quantitative and qualitative studies. In this respect, Saunders et al (2016:297) offer guidance about sample size (see table 3.2).

Table 3.2: Minimum non-probability sample sizes

Nature of study	Minimum sample size
Semi-structured/In-depth interviews	5–25
Ethnographic	35–36
Grounded Theory	20–35
Considering a homogeneous population	4–12
Considering a heterogeneous population	12–30

Source: Saunders et al (2016:297)

Table 3.2 illustrates that a minimum of four and a maximum of 12 participants need to be studied where a homogeneous population is concerned, with at least five to 25 subjects to be included in semi-structured interviews. Eight current millennial accountancy academics, who were qualified CAs, along with six former accountancy academics who met the same criteria, were selected as study participants. The total of 14 participants interviewed, met the required minimum non-probability sample size

for a homogenous population, as recommended by Saunders et al. (2016:297) (see table 3.2). To ensure anonymity when reporting on the findings in chapter 4, each participant was assigned a pseudonym (see table 3.3).

Table 3.3: Participants' pseudonyms

Participant number	Pseudonym
1	Susan
2	Peter
3	Belinda
4	Bhekizizwe
5	Nkosiyabo
6	Sureshni
7	Emma
8	Luke
9	Themba
10	Kelly
11	Thabo
12	Elizabeth
13	Maria
14	Bongani

Source: Own compilation

Once the 14 participants in this study had been identified and the necessary permissions obtained, the data-collection process commenced. The next section explains how data were collected to address the stated research objectives.

3.7.2 Data collection: Semi-structured interviews

Data collection in IPA typically involves semi-structured interviews (Gill 2014:126), where “participants are invited to offer a rich, detailed, first-person account of their experiences” (Smith et al 2009:56). Larkin and Thompson (2012:103) echo this opinion, adding that the researcher has to create a setting in which the participants can tell their story. Smith et al (2009:57) explain that participants in an IPA study are

invited to recount their stories in their own words, in a conversation facilitated by the interviewer.

In this research study, the unit of analysis was explored through in-depth, semi-structured face-to-face interviews, by adopting a cross-sectional perspective (Saunders et al 2016:200), to provide a snap-shot in time of the participants' lived experiences and interpretations (Merriam 2002:4). Bryman and Bell (2015:66) confirm the appropriateness of a cross-sectional research design when using semi-structured interviews to answer identified research questions.

The aim, in compiling an interview schedule consisting of open-ended questions, is to facilitate a comfortable conversation with the participants, when inviting them to share detailed recollections of their experiences (Smith et al 2009:59). Upon completion of the literature review, the researcher drew up an interview schedule for conducting the semi-structured interviews (see Annexure D). That schedule, which addressed key themes, contained open-ended and probing questions, making it an appropriate instrument for an exploratory study undertaken within an interpretivist paradigm. The aim of the semi-structured interviews was to gain deeper insight into ODL accountancy academics' experiences (Tong et al 2007:351) in respect of what had motivated their career decision to transition from industry to academia, how they viewed their professional identities, and how they experienced the academic work environment.

The interview schedule consisted of two sections: Section A comprised open-ended questions and section B semi-structured questions aimed at eliciting a discussion from the participants. The change in rhythm, as regards the style of the questioning, aimed to achieve triangulation by considering the phenomenon from two different perspectives (Flick 2017:528). Prior to conducting the interviews, the interview schedule was compiled and piloted by interviewing two academics.

Prospective participants were initially contacted either telephonically or via WhatsApp (in the case of former accountancy academics) and email (in the case of current accountancy academics), to determine their willingness to take part in the study. Having ascertained their willingness to do so, an introductory letter containing the key themes and questions, along with an informed consent form, were forwarded to them

via email. The letter underlined the voluntary and confidential nature of the interview and outlined the purpose of the study. A face-to-face appointment was subsequently arranged at a location and time of the interviewee's choice, taking into consideration both the interviewer and the interviewee's safety and convenience. At the time of the interviews, all the interviewees were again informed of their right to withdraw or choose not to participate at any time, and were assured that the privacy and confidentiality of their comments would be safeguarded (Hofstee 2006:211). The interviewees signed an informed consent form (refer to Annexure C) before the interviews commenced. All interviewees were treated with dignity and respect throughout the process.

The interviews were recorded with each interviewee's written consent. The recordings were fully transcribed by an independent professional transcriber, who was also required to sign a confidentiality agreement.

3.7.3 Insider-researcher

In this study, the researcher was considered an insider-researcher because she has been employed as an accountancy academic at the selected ODL institution since 1 April 2010. An insider-researcher's background facilitates a "thick description" of the data (Henning et al 2004:6), since "experiential knowledge is often more credible than that drawn from prior research, because it is grounded in direct acquaintance with the settings, people or phenomena being studied" (Maxwell 2012:87). This is especially significant in the current study, since IPA allows researchers to interpret participants' experiences based on their own (Smith, Joseph & Das Nair 2011:414).

The fact that the researcher is also a millennial and a qualified CA(SA), who has been permanently appointed as an accountancy academic at the ODL institution, may have put the participants at ease, given their shared background (Groenewald 2019:69). The researcher did, however, accept some guidance from Herman (2015:13), and remained unbiased and critical while analysing and documenting the findings. Mullings (1999:337) refers to this stance as being an "insider or outsider, both or neither".

The next section describes the analysis process followed to make sense of the data generated through IPA, along with the procedures performed when undertaking data management and working to ensure the trustworthiness of the data.

3.8 DATA ANALYSIS

The data-analysis process is the final step in the formulation of the research methodology (see figure 3.1).

3.8.1 Data-analysis process

The data-analysis process serves to achieve the outcome of an IPA study. In turn, an IPA aims to present an overview of the analysed data in a structure such as a table, hierarchy, family tree or diagram (Larkin & Thompson 2012:104–105). The existing literature does not prescribe a single method for analysing data generated through IPA (Smith et al 2009:79). Various phenomenological methodologies exist to assist qualitative researchers in examining participants' experiences (Gill 2014:118), and IPA's idiographic nature distinguishes it from most of these (Gill 2014:126). Smith (2004:41) explains that the idiographic nature of IPA requires an in-depth examination of the first participant's experience until some level of closure is reached, only then moving on to the next and repeating this procedure with every participant. Once some degree of closure has been achieved for every individual participant, the researcher attempts to conduct an overall analysis across the individual cases, to identify themes based on both similarities and contrasts (Smith 2004:41; Pietkiewicz & Smith 2014:8).

After receiving the transcribed interviews from the professional transcriber in electronic format, all references to specific persons were replaced with pseudonyms (see table 3.3) and specific places were anonymised (e.g., "Institution A") using the search and replace function in Microsoft Word. For ease of analysis, the primary researcher translated four transcriptions from Afrikaans to English. The researcher commenced the data-analysis process by reading and re-reading every verbatim transcript and the corresponding field notes, thus immersing herself in the original data (Smith et al 2009:82). The researcher attempted to view the interviews holistically and sought to remain open minded, without giving in to bias. This step is referred to as "free" or

“open” coding, where a researcher makes notes on a clean copy of the transcript, updates those with field notes on anything that comes to mind (including his/her own emotional reactions to the interview, potential themes, psychological themes and profound metaphors) (Larkin & Thompson 2012:106).

After the free-coding process, the researcher began with a clean copy of each transcript, then conducted a line-by-line detailed analysis of the transcript to identify “objects of concern” (anything of value to the participants) and “experiential claims” (linguistic and narrative prompts, which shed more light on the meaning of the identified objects) (Larkin & Thompson 2012:106). This step serves to identify the specific ways in which participants speak about, interpret and view an issue (Smith et al 2009:83). The researcher recorded a line-by-line analysis of the original transcripts in a Microsoft Excel spreadsheet, to conceptually understand the data and identify potential codes which might prove relevant to the data.

At this point, the researcher was already familiar with the interview transcripts, having made important provisional notes on the data (Smith et al 2009:91). The next step in the data-analysis process was to identify tentative, emerging themes. The researcher clustered the work done around “objects of concern” and “experiential claims” (Larkin & Thompson 2012:108) by returning to the notes made on the first transcript during the first and second rounds of reading, to “reduce and combine the codes systematically into emerging themes” (Groenewald 2019:72), by recalling what had been learned through the entire process of coding (Smith et al 2009:91). The researcher repeated this interpretative procedure for the complete first transcript as well as for the remainder of the transcripts, then compiled a table with the emerging superordinate and subordinate themes, to be translated into a narrative account (Smith & Osborn 2008:234). The themes were described in detail and supported by verbatim extracts from the participants’ transcribed interviews (Smith & Osborn 2008:234).

By using Atlas.ti (version 7.5.17), a qualitative data-analysis software application, the researcher conducted a second cycle of coding to add to the rigour and reliability of the investigation (Tummons 2014:156). This served to further inform the superordinate and subordinate themes which had already been identified. A professional coding

specialist was appointed to independently perform a second coding cycle, to add to the credibility and dependability of the data (Ryan 1999:313). The researcher and coding specialist compared their resulting themes, and no significant differences were identified.

3.8.2 Data management

Care was taken to manage data in a responsible manner. The primary researcher undertook to keep any data obtained from the research – including the interview transcripts, notes, disclosure agreements from the transcriber and co-coder, and informed consent forms signed by participants – under lock and key for at least five years, before discarding it safely. Soft copies of the data are being stored on the researcher's password-protected personal computer, as well as on the researcher's personal password-protected cloud-based backup account.

3.8.3 Trustworthiness of data

The trustworthiness of any data collected during a qualitative study, needs to be assured. Based on the work of Lincoln and Guba (1985, as cited in Korstjens & Moser 2018:120), the criteria for trustworthiness in qualitative studies are *credibility*, *transferability*, *dependability* and *confirmability*. Korstjens and Moser (2018:120) add that transparency and trustworthiness may be further ensured through *reflexivity*. The procedures performed to mitigate risks regarding the quality of the data, to ensure the trustworthiness of the study, are discussed below.

- **Credibility**

Credibility, which is similar to the concept of internal validity in quantitative research, refers to the “confidence that can be placed in the truth of the research findings” (Korstjens & Moser 2018:121). The researcher put several safeguards in place to address related risks. The primary researcher conducted interviews through direct contact with the participants and asked probing open-ended questions to understand and explore the phenomenon under study, allowing the participants to share in-depth details of their experiences (Groenewald 2019:74). Although the semi-structured

interviews took place in a cross-sectional setting, the participants' experiences before and after becoming accountancy academics were explored, which ensured that prolonged empirical data were captured. Recordings of the interviews were transcribed by a professional transcription service and reviewed by the primary researcher, then compared to notes taken during the interviews. Four transcriptions which were in Afrikaans, were translated by the primary researcher with the assistance of Google Translate, for ease of analysis. The primary researcher performed data analysis with the assistance of Atlas.ti (version 7.5.17) qualitative data-analysis software. A second round of coding by an independent coding specialist was also performed using the same software package, which served as investigator triangulation. Meetings with supervisors were held on a regular basis to discuss the data-analysis process. Verbatim quotes from participants were included in the findings, to strengthen the credibility of the study.

- **Transferability**

Transferability requires the researcher to provide a 'thick description' of the participants and the research process followed (Korstjens & Moser 2018:122), to enable other researchers to subsequently transfer those principles to a separate study in a different setting (Saunders et al 2016:400). The researcher therefore included a thorough explanation of the research questions, design, context, findings and interpretations in this study. Detailed notes were kept on the data-collection procedures and sources of data (Hofstee 2006:58). The summarised findings, interpretations and theories derived from this research study were disclosed in such a manner as to enable readers to evaluate the consistency of the presented data, findings and themes (Tong et al 2007:356). The participants were selected based on their CA qualifications, dates of birth (born between 1981 and 1999) and current or former status as ODL accountancy academics. The researcher was also cognisant of the need to sample a mix of participants who were teaching at the under- and postgraduate levels. The selection criteria, context of the study, research methodology and a detailed presentation of the findings were included to provide 'rich' information which will enable readers to decide for themselves whether this study is transferable to other settings (Korstjens & Moser 2018:122).

- **Dependability and confirmability**

Dependability and confirmability are closely linked (Houghton et al 2013:13; Korstjens & Moser 2018:122). Dependability is concerned with consistency, whereas confirmability includes risk neutrality (Korstjens & Moser 2018:122). Both these risks are addressed by means of an audit trail (Korstjens & Moser 2018:122). The researcher provided the reader with a detailed account of the research steps taken, by thoroughly documenting the development of data and reporting the findings, keeping record of the research process throughout (Houghton et al 2013:14; Korstjens & Moser 2018:121). An independent co-coder also added to the dependability of the study (Morse 2015:1218).

- **Reflexivity**

Reflexivity refers to the researcher's responsibility to be self-aware and cognisant of the fact that it is impossible to remain entirely independent while conducting research (Palaganas, Sanchez, Molintas & Caricativo 2017:426). A researcher's own perceptions and values, experiences and interpretations may affect research decisions in a qualitative study (Korstjens & Moser 2018:121). Collis and Hussey (2013:47) state that interpretivist researchers accept that their research is subjective and that their findings may be biased, hence their stance in this regard must be clearly communicated as part of the research findings. However, the researcher aimed to be both unbiased and critical while analysing and reporting on the data (Herman 2015:126). This risk was further mitigated through the researcher being well prepared for every interview, specifically regarding knowledge of the research topic and the situational context in which the interview took place (Saunders et al 2016:401). Prior to the interviews, key themes and questions were communicated to the participants in the invitation letter and consent form (refer to Annexure C). The interviewees selected safe and convenient venues (Saunders et al 2016:402). An independent co-coder was appointed to conduct coding of the transcriptions concurrent with the researcher, and frequency tallies were performed on the themes identified during the coding process, in an attempt to minimise researcher bias (Morrow 2005:254).

3.8.4 Ethical considerations

The sampling, gathering and processing of the relevant data were undertaken in a manner that was respectful of the rights and integrity of all parties, as stipulated in the ODL institution's *Policy on research ethics* (Unisa 2016:11–17). Prior to commencing the empirical study, ethics approval certificates were obtained from the College RERC (refer to Annexure A) and RPSC of the ODL institution (refer to Annexure B). According to Saunders et al. (2016:243), persons must be respected and no harm must come to them by following the procedures clarified below.

- **Respect for persons**

Informed consent was required before participants could participate. Aspects such as their right to anonymity, confidentiality and the voluntary nature of the interviews were included in the informed consent form, along with a background to, and the potential benefits of, the study (refer to Annexure C). During the interview, participants were granted an opportunity to withdraw their participation, without being penalised.

Both the professional transcriber and the coding specialist were required to sign a confidentiality clause to ensure that the information obtained would not be used to identify any person, or to disclose any information they might have acquired to any other person or organisation. The identity of the interviewees was not disclosed, but their basic demographics (a description of the individuals' roles, for the purposes of the study, their age group and gender) were disclosed with their consent.

- **Beneficence**

The principle of beneficence, according to Murphy (1993:267) compels any researcher to “promote the good”. In the context of research, Babbie (2010:65) highlights that participants should not be subjected to any harm.

The researcher was sensitive to the comfort of participants as regards both their physical surroundings and the nature of the questions, and she aimed to address or resolve any risk or uncertainty which they experienced.

3.9 CHAPTER SUMMARY

In this chapter, the focus was on the research methodology employed in the study, guided by the Honeycomb of Research Methodology (Wilson 2014:281), as illustrated in figure 3.1.

Chapter 3 described how the researcher approached the study, which was embedded in an interpretative research philosophy, and guided the research approach and methodological choice. In the chapter the researcher also justified the selection of a qualitative mono-method in the form of interpretative phenomenological analysis (IPA) to examine certain lived experiences of accountancy academics who had qualified as CAs and identified as millennials. The chapter outlined that purposive sampling was used to select the research participants, while semi-structured interviews were conducted to obtain data. Data analysis entailed a detailed coding process, after which the data were properly managed to ensure the confidentiality of the information. The chapter concluded with a discussion of methodological norms aimed at ensuring the trustworthiness of the data and the researcher's adherence to ethical considerations throughout the study.

The next chapter presents the data, along with an analysis thereof and a discussion of the empirical findings made.

CHAPTER 4: PRESENTATION, ANALYSIS AND DISCUSSION OF THE RESEARCH FINDINGS

4.1 INTRODUCTION

Chapter 2 outlined the theoretical perspective and literature review for this study. Chapter 3 defined the research methodology. The next step in the research process covers the fieldwork and subsequent analysis of the research findings, which are outlined in this chapter.

The analysis process which an interpretative researcher undertakes, according to Henning et al (2004:103), constitutes the “heartbeat” of any study. The aim of this chapter is to present an analysis of the results emanating from the semi-structured, face-to-face interviews. This research study aimed to explore three research objectives embedded in the theoretical framework provided by London’s (1983) theory of career motivation, complemented by the concept of individual ambidextrous behaviour. The primary research objective of this study was to determine what motivated younger accountancy professionals who had qualified as CAs and could be described as millennials, to leave the corporate world to become ODL accountancy academics instead (see sections 2.3.2.1 and 2.4.1). The first of the secondary research objectives aimed to identify the views the study participants held of their professional identities, in the context of individual ambidexterity. The second of the secondary research objectives will explore the challenges which younger accountancy academics face in the workplace, in the context of individual ambidexterity.

The process of identifying themes is explained in the next section, followed by a discussion of the demographics of the interviewees. Thereafter the empirical findings are presented and discussed.

4.2 IDENTIFICATION OF THEMES

The interview schedule (see Annexure D) was guided by the research objectives and literature review. An interview schedule was used during the semi-structured individual interviews, to gain insight into the experiences of each participant. The interviews were

recorded and then transcribed. The transcripts were analysed to identify codes, in order to ultimately develop superordinate and subordinate themes.

The researcher immersed herself in the transcript of the first interview, to conduct open coding by reflecting on her own preconceptions (Larkin & Thompson 2012:106). She repeated this process for all 14 transcripts. During the second coding phase she used Atlas.ti (version 7.5.17) qualitative data-analysis software. The 14 transcripts were imported into Atlas.ti and codes were assigned to the documents, to assist in identifying emergent patterns (themes) across cases (Larkin & Thompson 2012:105). Throughout the coding process, the researcher focused on analysing participants' attempts to make sense of their experiences (Smith et al 2009:79). The coding process took on a cyclical format, where the researcher continued to uncover meanings and concepts to ultimately generate themes as an outcome of the analytical reflection which constitutes the coding process (Saldaña 2015:8, 14).

The superordinate and subordinate themes were informed by both the interviews and the literature. London's (1983) theory of career motivation, as the theoretical lens for the study, also assisted in identifying the themes. In presenting the findings, the researcher related the identified themes to the existing literature. In keeping with the nature of an IPA study, the findings were presented in narrative format. The findings regarding the primary research objective are discussed in section 4.4, followed by those related to the first (section 4.5) and the second of the secondary research objectives (section 4.6).

4.3 DEMOGRAPHICS OF INTERVIEWEES

As mentioned, homogenous purposive sampling was used to identify interviewees who were, at the time, employed as accountancy academics at the ODL institution in question. For interviewees who had formerly been in its employ, purposive sampling in the form of referrals, opportunities and snowballing were used to identify the participants (Smith et al 2009:48–49). The sample size of 14 was approximately evenly distributed between these two groups (see table 4.1). All participants were selected based on the sample design described in section 3.7.1: it specified the criteria for participation as a birth date post-1980 and pre-2000, a CA(SA) qualification and

current or former employment as a permanent accountancy academic at the ODL institution. The demographics of the participants are reflected in table 4.1.

Table 4.1: Anonymised demographics of individual interviewees

Pseudonym	Current/ former	Gender	Teaching level	Years employed at this ODL institution	University where CTA was obtained	Research output(s) delivered
Susan	Current	Female	Postgraduate	9	Residential	Yes
Peter	Former	Male	Undergraduate	6	ODL	No
Belinda	Former	Female	Postgraduate	9	Residential	No*
Bhekizizwe	Former	Male	Postgraduate	4	Residential	No
Nkosiyabo	Former	Male	Postgraduate	6	Residential	No
Sureshni	Current	Female	Postgraduate	10	Residential	Yes
Emma	Former	Female	Postgraduate	4.5	Residential	No*
Luke	Current	Male	Undergraduate	9	ODL	Yes
Themba	Current	Male	Undergraduate	5	ODL	Yes
Kelly	Current	Female	Undergraduate	8	Residential	No
Thabo	Current	Male	Undergraduate	5	Residential	No
Elizabeth	Current	Female	Undergraduate	5	Residential	Yes
Maria	Current	Female	Undergraduate	6	Residential	Yes
Bongani	Former	Male	Postgraduate	3	ODL	Yes

Source: Own studies

**This column indicates whether participants delivered research outputs during their years employed at the ODL institution. The two participants marked with an asterisk did not deliver any research outputs, but already held master's degrees at the time of their appointment at the ODL institution.*

All the participants were born between 1981 and 1986, and could therefore be described as millennials. All had been appointed in permanent positions during their years at the ODL institution. As depicted in table 4.1, an even spread of post- and undergraduate, and female and male accountancy academics was interviewed. The

group seemed to be relationship/family oriented, with 12 of the 14 participants stating that they were married. Thirteen of the participants had children, including the two single participants. One childless participant was pregnant at the time of the interview.

Most participants had obtained their CTA qualification from a residential university; only four of the 14 had done so through an ODL institution. The participants had been employed for three to ten years at the ODL institution, with 12 of the 14 having worked there for more than five years. During their tenure at the ODL institution, seven of the 14 had delivered, or were in the process of delivering research outputs. Two participants, as indicated by asterisks, had not delivered research outputs as ODL accountancy academics, but each had already held a masters' degree upon entering academia.

As mentioned in chapter 3, the semi-structured interviews were guided by a predetermined interview schedule (see Annexure D), to identify superordinate and subordinate themes (see the next section). Verbatim quotes from the interviewees have been included here, to explain or substantiate the research findings.

4.4 PRIMARY RESEARCH OBJECTIVE: EMPIRICAL FINDINGS

This study endeavoured to address the primary research objective by asking three open-ended questions in section A of the interview schedule, along with 13 semi-structured questions in section B (see Annexure D for the complete interview schedule).

Section A (questions 1, 2 and 3)

The following three open-ended questions were included in section A:

- *Please provide reasons for your decision to leave the corporate world behind.*
- *Please provide reasons for your decision to become an accountancy academic in an ODL environment.*

- *Please describe your perception of being an accountancy academic in an ODL environment prior to making the career transition to academia.*

Section B (questions 1–13)

Section B of the interview schedule included factors which may potentially have motivated younger accountancy professionals to leave the corporate world behind, to become ODL accountancy academics instead. Participants were asked to explain to what extent these factors informed their decision to become second-career ODL accountancy academics (prospective view) and to describe their experience or view of these factors once they had become ODL academics (retrospective view).

The questions in section B were structured as follows:

- *Please describe whether the factor motivated you to become an accountancy academic in an ODL environment.*
- *Please describe your actual view or experience of the factor as an accountancy academic in an ODL environment*

The responses to the aforementioned questions revealed the participants' motivations for exiting the corporate world to enter academia instead, from a prospective view. A summary of these motivational factors is provided in figures 4.1 and 4.2, followed by a detailed discussion in sections 4.4.1–4.4.3. The participants' retrospective views of these factors are discussed in section 4.4.4.

In reviewing the motivational factors which prompted participants' career decision to become academics, the required outcome of an IPA study needs to be revisited. The outcome of an IPA is to present an overview of the analysed data in table, hierarchical, family tree or diagram format (Larkin & Thompson 2012:104–105). Although frequency is not the sole indicator of significance, it can be one way of indicating the importance of emergent themes, especially where the interview style is particularly open-ended (Smith et al 2009:98). Although this may appear to “quantitise” qualitative data, Sandelowski, Voils and Knafl (2009:210) argue that the “quantitative conversion

of qualitative data is done to facilitate pattern recognition or otherwise to extract meaning from qualitative data, account for all data, document analytic moves, and verify interpretations”. Presenting conclusions in a visual format is traditionally associated with quantitative research, yet the same norms should apply to qualitative research (Miles & Huberman 1994:118), to display the significance of the study, generate meaning from the data and describe the sample (Sandelowski 2001:230).

To achieve the goal of an IPA and provide some visual context for the reader, the researcher considered the frequency with which participants mentioned specific factors (also see figure 4.2) which motivated their career decisions to transition to ODL academia from a prospective view. For example, if a participant stated that flexibility played a part in his/her decision, the frequency was counted as 1. The researcher accumulated the responses into a clustered column chart (see figure 4.1).

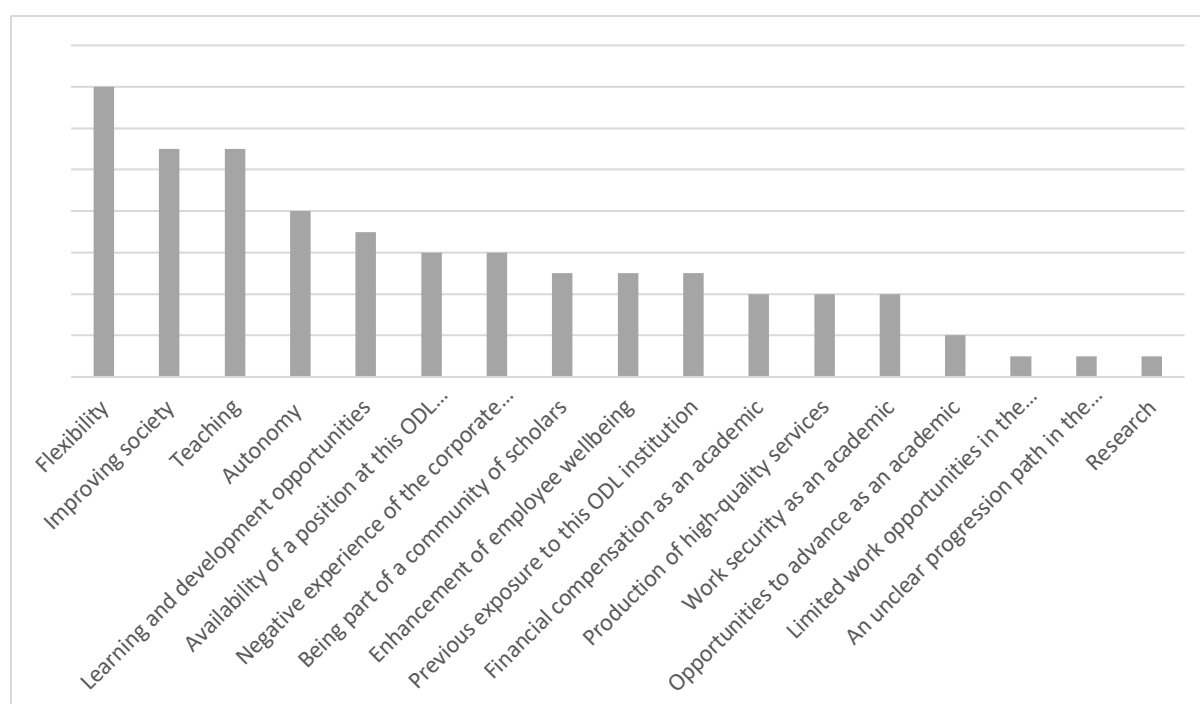


Figure 4.1: Motivation to leave the corporate world, to become an ODL accountancy academic: Prospective view

Source: Own study

As illustrated in figure 4.1, most participants' career decision to quit the corporate world in favour of pursuing an academic career was motivated by the prospect of working in a flexible environment, followed by the desire to improve society, and the yearning to

teach. Participants were least motivated by an unclear progression path and limited work opportunities in the corporate world, and the prospect of doing research, when deciding to leave their erstwhile careers.

Motivation in the context of the theory of career motivation, is “associated with a wide range of career decisions and behaviours” (London 1983:620), yet the concept is multi-layered, comprising intrinsic, extrinsic and altruistic motivation (see section 2.3.1). Therefore, to provide a deeper understanding of the motivation driving younger accountancy academics to opt for a distance learning institution, the specific motivational factors revealed by the findings were classified as either extrinsic, intrinsic or altruistic (see figure 4.2).

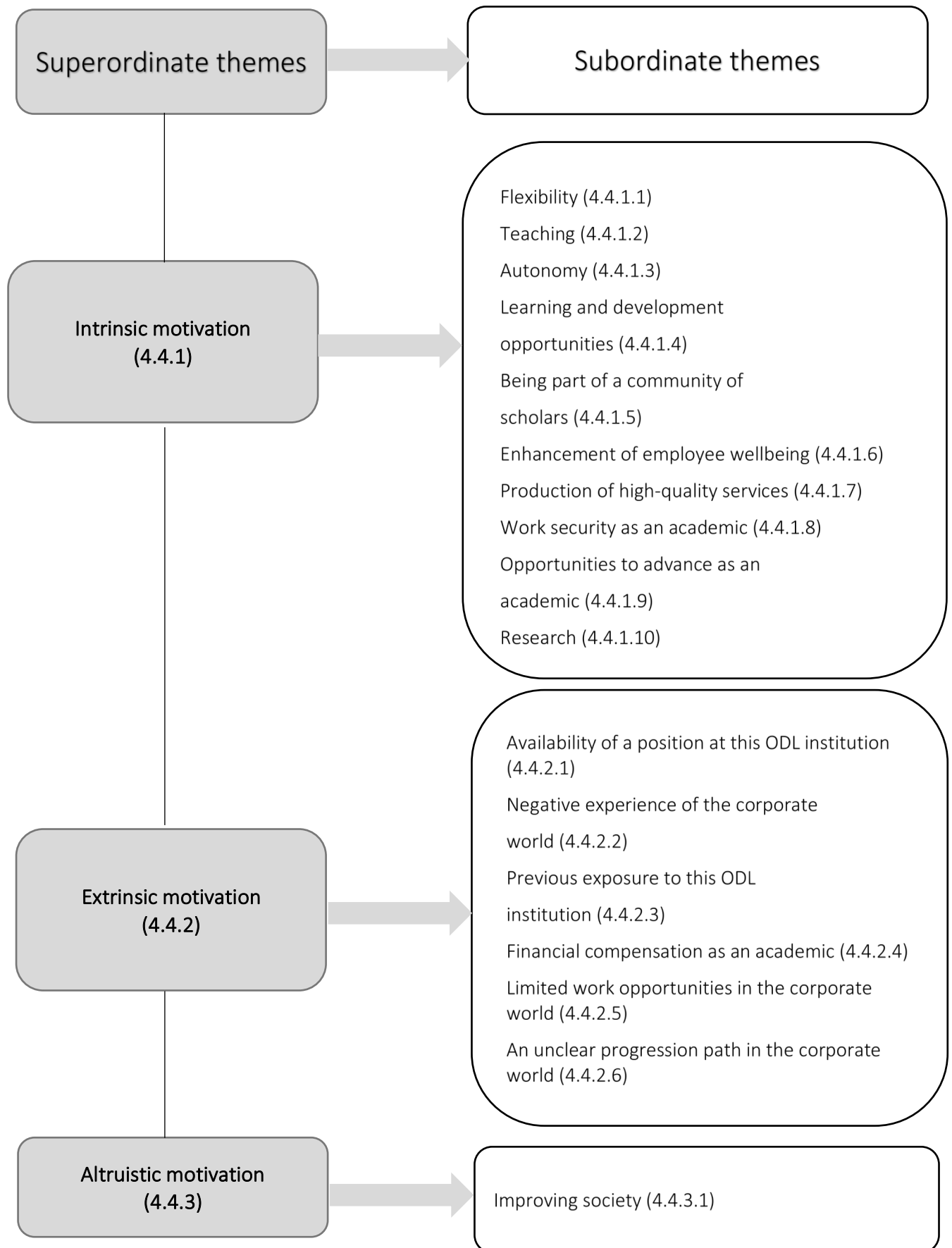


Figure 4.2: Motivation to become an ODL accountancy academic: Themes

Source: Own study

Figure 4.2 provides an overview of the factors that motivated younger accountancy professionals to become ODL accountancy academics. The three motivational categories – intrinsic, extrinsic and altruistic – were identified as superordinate themes, and the motivational factors as subordinate themes. All of these themes are discussed in the sections as indicated in figure 4.2. The next section discusses the intrinsic motivational factors, as revealed in the findings, from a prospective view.

4.4.1 Intrinsic motivational factors from a prospective view

Intrinsic motivation is associated with the nature of the work itself (Shin & Jung 2014:604). As Legault (2016:1) elaborates, intrinsic motivation involves choosing to behave in a certain way, because an activity is inherently satisfying or enjoyable. The following section describes the superordinate theme of intrinsic motivation, along with the subordinate themes of specific intrinsic motivational factors which motivated the participants to trade the corporate world for that of ODL accountancy academia.

4.4.1.1 Flexibility

The findings revealed that the perception exists that the ODL work environment is characterised by flexibility, which is in line with the findings of Wilson et al (2014:5–6). The participants tended to associate flexibility with less stress and more free time, which they expected to lead to an improved work–life balance. As two of the participants commented:

“I kind of [thought] that these guys are having the best time of their lives because, like I am saying, the[y have] time on their hands because you do not go to class, so what else do you do the entire semester? So, I kind of thought it is a very relaxed environment, flexible, that you can be able to pursue other things while you are teaching.” (Thabo)

“I perceived lecturers to be super flexible and pretty much just being experts in their disciplines, transferring knowledge to the poor students who really struggle with accounting.” (Susan)

For the purposes of this study, flexibility refers to work–life balance and flexible work hours. As indicated in figure 4.1, all the participants mentioned that the desire for greater flexibility had motivated their decision to make a career transition from industry to ODL academia. The perceived prospect of achieving a work–life balance and maintaining flexible office hours, as motivations for becoming an academic, is highlighted by Abell (2018:3). These aspects were major factors in prompting black, coloured and Indian CAs to become accountancy academics, according to Steenkamp (2009:45). Watty et al (2008:144) also found that accountancy academics considered flexibility to be the most significant motivation behind a career decision to join academia – a finding echoed by Guthrie et al (2014:3). This is in contrast with Subbaye and Dhunpath’s (2016:1810) study, which ranked lifestyle as a low motivation for entering academia. However, when taking into account that all participants belonged to the millennial generation, the desire for more flexible work conditions was unsurprisingly a strong motivating factor when making the transition to academia. The literature revealed that, although not necessarily in the context of lecturing, maintaining a work–life balance is of utmost importance to millennials (Kuron et al 2015:991; Yadao 2017:16). One participant highlighted the overall importance of working in a flexible environment as follows:

“For me, flexibility is actually everything – I’m willing to go the extra mile if my flexibility can stay intact.” (Susan)

The millennials who participated in this study seemed to consider the intrinsic motivation of flexibility as more important than the extrinsic motivation of financial compensation. A number of participants mentioned that they had been willing to accept a lower salary, in exchange for greater flexibility (see section 4.4.2.4). This is in line with the millennials in the Deloitte (2019:14) survey, who value flexibility, to the extent that they may consider leaving their current work positions in the event of a lack thereof (poor work–life balance).

4.4.1.2 Teaching

Eight of the participants mentioned that they had previously been exposed to face-to-face teaching, mostly by presenting training in their erstwhile corporate positions. This

exposure may have awakened a desire to teach and/or instilled confidence in them, about their teaching abilities. Eleven of the 14 participants indicated that the desire to teach was a motivating factor in their career decision to leave the corporate world behind, to enter academia. Four of those eleven participants had been satisfied in their corporate positions, yet they opted to leave the corporate world, motivated by their desire to teach. As Nkosiyo explained, teaching came naturally to him and he had been tutoring high school learners throughout his years as an article clerk. He deemed teaching to be a calling, adding that he wished to inspire students to become professionals and to make an impact on their lives. One participant claimed she always knew she wanted to enter academia, noting:

“... it was my passion to teach people and to help people when I realised that they do not fully grasp a concept.” (Belinda)

Maria and Thabo stated that they had “loved” their corporate positions, despite making the decision to change careers. Maria mentioned that she had enjoyed “learning every day” in her position as a manager in a technical department at an auditing firm. Training article clerks, managers, partners and clients formed part of her duties, and this made her realise that she enjoyed teaching. In Thabo’s case, he had also been exposed to teaching and training in his corporate position. Not only did this trigger a love of teaching, but he also discovered that he was being called to a “bigger purpose”, with teaching as a vehicle for achieving that goal.

Six of those eleven participants were still employed as academics at the ODL institution in question, whilst two – despite having left the institution – were still teaching in different capacities. The remaining two participants were no longer in the educational space, with one managing her own accounting practice and the other functioning in the entrepreneurial space.

This finding aligns with that of Watty et al (2008:144), in whose study participants ranked teaching as the second-most important factor for becoming accountancy academics (equal to autonomy), after flexibility.

4.4.1.3 Autonomy

In comparison to the factors of flexibility, teaching and improving society (see section 4.4.3.1), fewer participants indicated that the prospect of working in an autonomous environment had inspired their career move. Eight of the 14 indicated that they considered the intrinsic factor of autonomy to be a significant motivator in pushing them to become accountancy academics. Autonomy, as a motivational factor in the context of this study, refers to exercising control over one's work, the ability to structure one's day, and working on a variety of tasks. Based on the interviews, the female participants valued autonomy more than their male counterparts, in terms of prompting them to become accountancy academics. This is in line with the findings of Rowley (1996:14) and Abell (2018:3), who highlight the importance of autonomy in this regard. The findings further concur with those of Watty et al (2008:144), who found that accountancy academics considered autonomy to be of significance in the decision to become an academic, but to be much less important than flexibility as a factor. Comments in support of this notion, included the following:

"I like the idea of 'working for myself' and not really for a boss as such. I knew people wouldn't constantly be looking over my shoulder." (Susan)

"I like to decide for myself how to structure my work, since I prefer not to be micromanaged." (Emma, translated)

"... one of the key items that motivated me to become an accountancy professional, was freedom." (Bhekizizwe)

4.4.1.4 Learning and development opportunities

Studies by Manuel and Hughes (2006:20) as well as Howes and Goodman-Delahunty (2015:22–23) found that the desire to learn and develop, specifically in terms of a certain discipline, may fuel the decision to pursue a career in teaching. More than half of the participants in the current study cited learning and development opportunities as prompting their decision to enter accountancy academia.

This finding was expected in the context of millennials who had qualified as CAs. That generation has a desire to do interesting work (Kuron et al 2015:991) and considers access to learning and development opportunities to be significant, to the extent that a lack thereof may convince them to leave their current employment (Deloitte 2019:14). It is further important to note that CAs are typically driven, high-achieving personalities, which resonates with professional bodies' requirement for lifelong learning (SAICA 2018b).

One of the participants, Nkosiyo, mentioned that he had been motivated by the prospect of being “empowered” and “com[ing] out a better person” in terms of learning and development in an ODL academic environment. Another participant described his motivation as follows:

“... my perception was that being at an academic institution you would be expected to make sure that your technical knowledge [and] your soft skills [were up to date]... that there [would] be continuous learning opportunities to make sure that you, as an academic, [were] relevant to your students and make sure that you [were] technically abreast [of] everything.” (Themba)

4.4.1.5 Being part of a community of scholars

Only five participants (the majority of them male) indicated that the opportunity to form part of a community of scholars motivated them to exit the industry and enter the ODL environment. One of them, Bongani, mentioned that he had looked forward to being part of a community of scholars who could “debate” technical topics, to “encourage intellectual curiosity”.

However, most participants were not motivated to change careers by this factor. This is in contrast with the findings of a study by Watty et al (2008:144), in which participants ranked belonging to a community of scholars higher in terms of importance when opting to become accountancy academics – in fact, after flexibility, autonomy and teaching. This finding was rather unexpected, given one of the unique characteristics of millennials: the literature reports that they value belonging to a community,

especially an authentic community, more than other generational groups do (Delp 2019:3; Heck 2019:2).

4.4.1.6 Enhancement of employee wellbeing

More than a third of the participants cited the desire to be taken care of by their employer as a motivating factor in becoming ODL accountancy academics. This finding appears to be in line with the results of the Deloitte survey, in which 33 per cent of millennial participants indicated that they believed businesses should take good care of their employees (Deloitte 2019:11). In this respect, one participant stated:

“Yes, I have always perceived this institution to take care of [its] employees... it always seemed as if this institution really cared about [its] staff. It definitely motivated me to become part of this environment.” (Susan)

Most participants did not consider the factor ‘enhancement of employee wellbeing’ to have motivated them to make a career transition. This may be due to the belief that employees should take responsibility for their own wellbeing, since the ODL academic environment is already conducive to this. The following comments attest to this:

“... I have always believed it is my problem and my responsibility. I never think anyone can do anything for you.” (Bongani)

“I think that one has a personal responsibility, more [so] than the institution. So, the employee more than the employer, because the employer provides an environment for you to be well taken care of, if you want to use those words, but the ‘well taken care of’ part, I think it is the responsibility of the employee because the employee needs to go to work and embrace the environment that is there.” (Bhekizizwe)

4.4.1.7 Production of high-quality services

The desire or opportunity to produce high-quality services (e.g., tuition or research outputs) was put to the participants as a factor which potentially may have motivated

younger CAs to become accountancy academics, since this aligns with the findings of the Deloitte (2019:11) survey. Despite this, only four participants indicated that this factor motivated their decision to change careers. This does not mean, however, that millennials are unwilling to play their part in helping their institutions meet the responsibility of producing high-quality outputs. More than half of the participants mentioned that they aim to deliver work of a high standard irrespective of the environment they find themselves in, and it therefore did not motivate their career decision to specifically become ODL accountancy academics:

“I think that is personal, it depends on you[...]. If you are a motivated person, if you have the desire to perform, if you have the desire to produce quality work, quality services, then you are going to [do so]. Whether you are in an academic environment or in a corporate environment, I do not think that is a factor. It determines wellbeing in a corporate or academic environment to have that motivation to deliver.” (Peter)

4.4.1.8 Academics’ work security

Work security as motivation for becoming an academic, despite not necessarily being as important a factor as flexibility or autonomy, is emphasised by Watty et al (2008:144) and Abell (2018:3). Its importance in the current context can be traced back to a student’s decision to study towards a career in accountancy in the first place (Alanezi et al 2016:175; Samsuri et al 2016:85). Once they become adults, millennials are attracted to a work environment which is associated with work security (Kuron et al 2015:991). However, only four participants cited work security as a motivation for transitioning from industry to ODL academia.

One participant, Bhekizizwe, considered ODL academia to be a stable environment in terms of work security, explaining that this factor was one of his “top five motivations to enter academia, with autonomy and flexibility in the top two”. However, in general, the participants did not express strong opinions on work security as a motivational factor, appearing to associate the CA designation with work security, irrespective of their work environment.

4.4.1.9 Opportunities to advance as an academic

Only three participants identified the opportunity to be promoted to a higher post level or to a management position, as motivation for becoming an accountancy academic. This is in line with the findings of Watty et al (2008:144), where “leadership opportunities” ranked low in terms of importance in becoming an accountancy academic. This finding may indicate that accountancy academics are predominantly motivated by flexibility, autonomy and the opportunity to make an impact on the community at large.

In the context of millennials as a group, however, this finding was unexpected. Millennials value opportunities to advance in the workplace, to the extent that 35 per cent of participants to the Deloitte survey were planning on leaving their current positions due to a lack of opportunities (Deloitte 2019:14). Although millennials may consider opportunities for promotion to be important, it may indicate that they attach greater value to factors such as flexibility, autonomy, teaching and the desire to improve society, than to career advancement opportunities.

Confirming the preferences of millennials, two participants mentioned that they were mostly interested in teaching, rather than climbing the ladder in academia. Another participant was adamant that motherhood enjoyed priority over titles and the additional responsibilities associated with a promotion:

“... because I am a mother there are so many other things, that I almost do not want any more responsibility on that level, until the children are on a level where they can help themselves.” (Kelly)

4.4.1.10 Research

Only one participant felt strongly that the opportunity to conduct formal research, for instance obtaining a higher degree or writing articles, served as motivation for becoming an accountancy academic:

“It did (motivate me), you know when I went to this institution I finished my coursework for my master’s, when I went to this institution I already had a research proposal [...] I always wanted to be a professor or something, because my dad only ended up at master’s [level] so I said: ‘Let me do my master’s and then do my PhD as well.’ So, the best way to do it is [to] go into academia and then pursue teaching, basically.” (Bongani)

Three participants mentioned that the prospect of doing research had motivated them, albeit to a lesser extent, to join a tertiary institution, which means that the majority of the participants were not motivated by this factor at all. This is in contrast with the findings of the study by Watty et al (2008:144), in which accountancy academics considered research to be an important motivator in joining academia, right after flexibility, teaching and autonomy. The seeming indifference to research which the millennium participants in this study exhibited, could be ascribed to the fact that they are qualified CAs. Traditionally, studying towards becoming a CA did not include a research component (Hesketh 2011:1), and CAs were previously appointed as senior lecturers without a master’s degree (Nieuwoudt & Wilcocks 2005:50). Research therefore did not necessarily form part of their career path prior to entering academia, which may explain why it did not motivate their decision to become academics.

The next section discusses the extrinsic motivational factors, as revealed in the findings, from a prospective view.

4.4.2 Extrinsic motivational factors from a prospective view

Extrinsic motivation refers to a reward outside of the work itself, for example, financial compensation (Watty et al 2008:142). The findings revealed several extrinsic factors as having motivated the study participants to trade the corporate world for ODL accountancy academia.

4.4.2.1 Availability of a position at this ODL institution

Six of the 14 participants mentioned that a position had been available at this ODL institution, at the time when they decided to make a career change. It seemed the

decision to become ODL accountancy academics was not necessarily driven by the nature of the institution. The availability of a position at the institution suited their requirements in terms of a career at that point in time. One participant, Thabo, mentioned that at the time the offer from the ODL institution was the only option which suited his requirements, given the university's location and profile. Another participant stated:

"...this is where the first vacancy [in academia] opened up and that is why I chose this ODL institution. Initially it was not a matter of residential versus ODL..." (Kelly, translated)

4.4.2.2 Negative experience of the corporate world

Six of the participants expressed negative views of their experience in the corporate world. Four had experienced corporate as a stressful environment, with tight deadlines and a lack of compassion. A fifth described her work in that milieu as tedious and lacking in stimulation. A sixth participant, a black employee in the banking sector, had experienced the corporate environment as racist.

One participant phrased her reason for leaving the corporate world as follows:

"If you can regard the traineeship as part of the 'corporate world', then the answer is easy – I hated auditing. The constant pressure, tight deadlines and ridiculous expectations of audit managers was not fun!" (Susan)

Although her exposure to the 'corporate world' was limited to a learnership programme, that had been enough to convince Susan that she needed to follow an alternative career path. It seemed she did not necessarily dislike the activity of auditing, but rather the working environment/organisational culture, which she experienced as strict, stressful, with unrealistic expectations on the part of her superiors. She decided to join a distance learning entity based on a perception that the environment would be more relaxed, with more realistic deadlines and expectations.

Early on, Kelly identified that the corporate world (in her case, auditing as a profession) did not suit her personality type. She disliked the corporate sector and described the experience as “a shock to [her] system”. Her perception of that world included pressure and limited human interaction, which made her realise she needed to explore alternative avenues in terms of work. Upon reflection, she admitted to being “a teacher at heart”. She considered academia to be better suited to her personality type, because she perceived it as less task-driven, while affording her an opportunity to work with students.

Although Sureshni did not have another job offer on the table, she resigned from her corporate position in banking. She explained that she had not experienced any work satisfaction, was stressed all the time and no longer found her work interesting. She had not specifically looked for a position in academia, but “just wanted something different”. She stumbled into ODL academia by accident, and subsequently realised that she experienced work satisfaction because it was a better fit for her personality.

Although Emma seemed less desperate than Susan, Kelly and Sureshni to exit the corporate domain, she described the world of corporate finance as “cold”. She mentioned that her tasks in her corporate role were not her passion, and that she found it tedious and unstimulating. Emma also expressed a desire to fulfil a bigger purpose, and did not consider that environment conducive to making a difference. The lack of flexibility in her corporate position further contributed to her decision to investigate alternative career options. Emma explained that not only was she born into an “academic family”, with her father being a professor and her mother working at the university, but she had also completed academic articles as part of her learnership programme. Her previous exposure to academia had made her realise that becoming an academic might be a more suitable career path, given what she desired from her job.

Bongani claimed to have enjoyed his corporate job, which included restructuring businesses and making presentations to investment committees. Admittedly, he had experienced the environment as “intense” and reached a point where he was “tired”. He thereafter decided to enter academia, to pursue teaching and make an impact on students’ lives.

Themba described his experience as rather traumatic in terms of racism in the banking sector. He explained that, as a black CA he constantly felt that his work was lacking, and that “people who are in the bank are predominantly white and you are being made to prove yourself time and time again”. Based on his perception that the ODL academic environment would be a more pleasant alternative, combined with his description of himself as a “teacher at heart”, he decided to resign and become an academic instead.

An unpleasant experience of the corporate environment was the initial driving force behind all six participants’ career decisions to leave the corporate world. This is in line with the Deloitte survey finding that 15 per cent of millennials disliked “the workplace culture”, citing it as a reason for leaving their current employer (Deloitte 2019:14). After having made the career decision to leave the corporate world, it was their deep-rooted desire to teach that steered the participants in the direction of academia (see section 4.4.1.2).

4.4.2.3 Previous exposure to this ODL institution

Prior to becoming accountancy academics, five of the 14 participants had had previous exposure to the ODL institution in question, which included performing work for the university, such as marking examination papers or having acquaintances within the institution. Their perceptions, based on their familiarity, played a part in prompting them to make a career change and become academics at the institution. One participant had fond memories of working at the ODL entity as a student. Positive associations with the campus had made her decide to apply for a vacant position, as she explained:

“Everything they said just seemed so wonderful and I knew that the ODL environment would be perfect for me.” (Susan)

As regards prior exposure to this ODL institution and ODL in general, only four of the 14 participants had obtained their CTA qualification via a distance institution – the remainder had attended residential universities.

4.4.2.4 Financial compensation as an academic

The perception exists that a reduction in salary is required to join academia after initially spending time in industry. Only four study participants indicated that they considered the financial compensation as an academic to be good, and sufficiently so to have motivated them to make a career move to an ODL setting. The question arises as to what would motivate millennials who value earning high salaries (Deloitte 2019:5; Hickey 2019; Stahl 2019), to exit the lucrative corporate world and enter academia. Wilson et al (2014:6) believe industry professionals are willing to accept a reduction in salary to make the transition to academia, in favour of the perceived improved lifestyle conditions associated with the higher education milieu. This may also be true in the context of millennials. Although millennials attach value to adequate financial compensation (Hickey 2019; Stahl 2019), they do not view financial compensation as their “only source of happiness” (Myers & Sadaghiani 2010:233) and seem to prioritise values such as “freedom and flexibility” instead (Martin 2005:39).

In line with the study by Wilson et al (2014:6), six of the current study participants cited factors such as the flexibility afforded them as ODL accountancy academics, as compensating for the loss in monetary rewards. Based on the findings of this research study, millennials attach greater value to meaningful work, a well-balanced life, freedom in the workplace, and learning and development, than they do to earning an exceptionally high salary. In line with the findings reported in the literature (Calk & Patrick 2017:131, 137), two participants mentioned:

“When I made the move to academia, I knew I [would be] sacrificing a bit of money in exchange for a work–life balance”. (Luke, translated)

“... it [...] took me two years to decide that eventually I need to leave corporate. Why? Because the salary cut was huge. It was huge, but [I] had to weigh [up whether] money [was] more important than my kids and my wife and my family and everything else.” (Themba)

A few participants mentioned the possibility of supplementing one’s salary to compensate for a loss in earnings, by performing private work outside of academia,

such as consulting work. This is in line with Steenkamp's (2009:44) finding, that being granted permission to work outside of academia might sway an individual to decide to become an accountancy academic.

4.4.2.5 Limited work opportunities in the corporate world

Only one of the 14 participants indicated that limited work opportunities in the corporate world motivated the decision to enter ODL academia. Peter mentioned that he did not have a desire to specifically become a lecturer, but since employment opportunities in the corporate domain were rather limited at the time, when a position in ODL academia became available, he was grateful for it.

For the remaining 13 participants the opposite was true: plenty of opportunities existed, but they chose academia instead. This is in line with the findings of Watty et al (2008:144), which ranked "poor opportunities outside academia" as the least important motivating factor for becoming an accountancy academic. By implication, most participants believed that there was no lack of other opportunities when joining academia.

4.4.2.6 An unclear progression path in the corporate world

Only one of the 14 participants identified an unclear progression path in the corporate field as a motivating factor in the career decision to become an ODL accountancy academic. Elizabeth, an ambitious individual, had the career goal of becoming a partner at the auditing firm where she worked. However, due to circumstances the firm could not provide her with any certainty regarding timelines for her promotion. She mentioned that the auditing firm "was very vague and nobody knew what was going on... I did not know how long I still had to hold on." This uncertainty persuaded her to seek a position in a different industry, which led her to ODL academia.

The next section reports on the altruistic motivation behind the career decision to become an ODL accountancy academic, also from a prospective view.

4.4.3 Altruistic motivational factors from a prospective view

Altruistic motivation refers to the desire to help others and enhance their welfare (Batson et al 1981:291; Batson 2010:3). The study findings revealed that the inclination to improve society played a significant role in motivating millennial accountancy professionals to leave behind their corporate jobs and become accountancy lecturers at a distance learning university. The desire to improve society took second place, together with teaching (see section 4.4.1.2), after the prospect of flexibility (see section 4.4.1.1).

4.4.3.1 Improving society

The potential impact which an academic can make on the greater community represents an altruistic motivation, since it is deemed unselfish to be concerned about the welfare of others. The participants saw the opportunity to have an impact on students' lives as an opportunity to improve society at large, since they viewed the training of CAs through higher education as benefiting society. The following comments attest to this:

“... you would be able to contribute to this pool of young people that are coming with this knowledge that will have an impact on the country. For me, like I said, [as an] academic at heart, it was first priority.” (Themba)

“... it's my passion to educate people so that they can help themselves and improve their own circumstances.” (Kelly)

“... as an academic you have an opportunity to intervene at university level to produce those CAs we are trying to send out.” (Bongani)

Eleven of the 14 participants mentioned that the desire to improve society partially prompted their career change. This confirms the findings of a study by Steenkamp (2009:45), in which participants indicated the “ability to play a role in shaping the lives of students” as being equally important to the perceived flexibility to join accountancy academia. This is in slight contrast with the findings of Watty et al (2008:144), who

reported that accountancy academics ranked community service (which is conceptually similar to improving society) as a mid-range motivator in terms of importance in becoming an academic.

This study focused on ODL accountancy academics from the millennial generation, which may explain any discrepancies with the findings of Watty et al (2008:144), since millennials are known for their desire to make a positive impact on their community/society (Deloitte 2019:5). This may also explain why the millennials who participated in this research undertaking indicated both the factors of teaching and improving society as motivating factors in becoming accountancy academics. This finding to the research study may indicate that participants viewed teaching as a vehicle for doing just that by helping to educate the youth. The following comment bears witness to that goal:

“I think because one knows that students at this ODL institution come from disadvantaged circumstances, or they are working already... it is a tough life to study and work, and I enjoy knowing that I can make a difference in these students’ lives. I can help them to improve their education so they can have a better life than those before them.” (Kelly, translated)

The findings revealed that the desire to teach is often accompanied by a “calling” or a vocation, and the responses confirmed a strong correlation between the desire to serve a higher purpose and the goal of improving society. This higher purpose translates to improving the greater community, by bettering students’ lives. Three participants mentioned following their calling or serving a higher purpose as reasons for resigning from their erstwhile corporate positions. Nkosiyo mentioned that he perceived being an accountancy academic at an ODL institution as an opportunity to better society and serve the community:

“... as academics we always have to think about the community, because that is what we are serving. If we do not have that type of a mindset, then we [are not doing] justice to what our calling is.” (Nkosiyo)

In similar vein as the motivation founded in the desire to teach and serve a bigger purpose (as discussed in sections 4.4.1.2 and 4.4.3.1), three participants stated that they had specifically chosen this institution since ODL provides a platform from which to reach larger numbers of students than residential universities. Factors such as affordability and distance learning are all associated with this ODL institution, as is evident from its high student numbers. These comments are pertinent:

“I think ODL remains in my [mind] the best way to educate the nation. It is accessible and it is affordable, and I think people can do it at their own pace. The pressures of residential university are just too much.” (Bongani)

“... the platform of being in an ODL environment, especially teaching, you have a lot of reach with the students, who[m] you can assist and develop into the people they want to be in the future – accountancy professionals and the like.” (Bhekizizwe)

“... when you want to make an impact, this ODL institution is the best place, [it] ha[s] the biggest number of students.” (Nkosiyo)

According to one participant, ODL provides lecturers with an opportunity to be someone students can relate to, based on student demographics. The participant explained that students of colour relate better to black lecturers, since they may be able to converse in their mother tongue instead of a second or third language, such as English or Afrikaans. As he explained:

“You find that black students, when they call you ... you know on the tutorial letter they have got all your details there ... when they call and a black person answers the phone, the conversation is different. They feel like they can speak in Pedi or Zulu...” (Bongani)

The preceding sections explained the study participants’ motivations for becoming ODL accountancy academics from a prospective view. The next section includes a discussion about their retrospective views of the motivational factors.

4.4.4 Motivational factors from a retrospective view

The preceding sections explored what motivated millennials, who had qualified as CAs, to make a career change and transition from accountancy professionals to accountancy academics at an ODL institution, from a prospective view. This section complements the preceding three sections, by exploring the retrospective views and lived experiences of accountancy academics from the millennial generation, who either worked in ODL at the time of the study, or used to work in ODL.

As regards the participants' prospective views, the researcher considered the frequency with which they mentioned that specific potential factors motivated their career decision to transition to ODL academia (see figure 4.1). Thereafter, the researcher counted the frequency with which the participants described their actual experience of the identified factors in the workplace as pleasant and positive. For example, if a participant experienced the ODL environment as flexible, the frequency was counted as 1. A comparison of participants' responses from both a prospective and retrospective view is illustrated in figure 4.3, followed by a discussion of the factors.

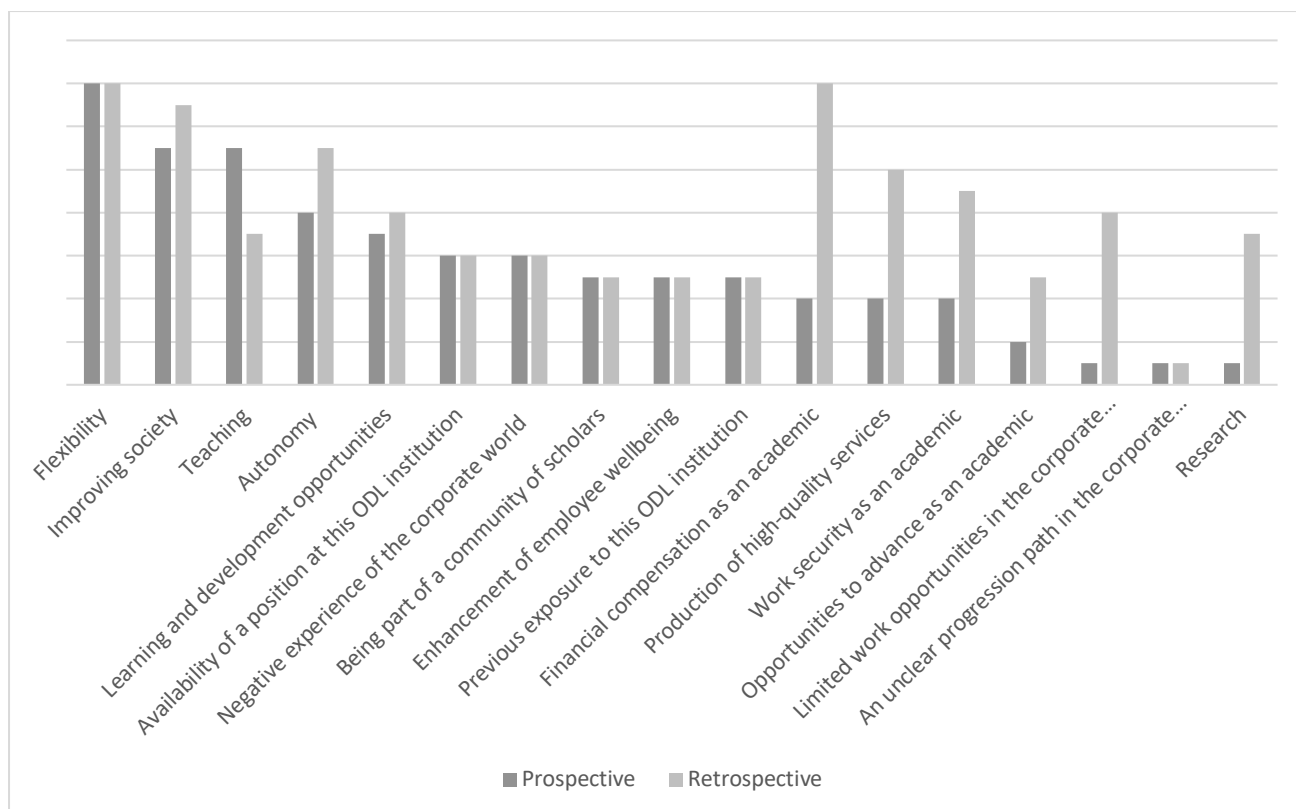


Figure 4.3: Motivation to leave the corporate world, to become an ODL accountancy academic: Prospective vs. retrospective view

Source: Own compilation

As illustrated in figure 4.3, the participants' retrospective view of the factors that motivated their career decision to become ODL accountancy academics, either aligned with, or exceeded, their prospective view. The only exception was the factor of teaching, where their actual experience demonstrated a mismatch with the initial motivation for becoming an ODL academic. The next section highlights some of the factors where the retrospective view was significantly better than the prospective view, and concludes with a discussion on teaching as a factor, which revealed an exception when compared to the other motivational factors.

Regarding flexibility and autonomy, all the participants experienced the ODL environment as flexible, and 11 mentioned that they experienced it as an autonomous setting. Most reported having been pleasantly surprised by their surroundings, in terms of the freedom to structure their workday. This aligns with the findings of Pop-Vasileva et al (2014:10), who found that many accountancy academics were satisfied with the level of autonomy granted by their work environment. This finding contrasts, however,

with that of Poalses and Bezuidenhout (2018:182), who reported a lack of personal control as one of the factors contributing to the high stress levels which academics at a South African ODL institution experienced. Their (2018:182) study did not focus on academics from the accountancy faculty of the ODL institution, but on staff members from the economic and management sciences faculty instead.

Six of the 14 participants (three males; three females) mentioned that their family life had benefited from their flexibility at work, which was not necessarily the case in the corporate world. The opportunity to spend more time with their family was significant, given that, at the time, 13 of the 14 participants had children. Their comments reflect this:

“... it was sad not to see my kids grow and missing so [many] important steps in their lives, because you are constantly wanted somewhere else, so flexibility was really important for me as well.” (Themba)

Two participants, Nkosiyo and Bhekizizwe, highlighted that working in a flexible environment gave them the valuable gift of time. For Bhekizizwe, having more time available thanks to greater job flexibility boosted his teaching and research outputs. Nkosiyo added that working in a flexible and autonomous environment, such as the ODL institution in question, enabled him to lead a well-balanced life:

“Time is [...] the precious resource; with the level of earnings at this institution you can have decent accommodation, decent travel and a decent holiday and a well-balanced life.”

One participant gave a positive description of flexibility and autonomy, as compensation for the frustrations experienced at the ODL institution:

“... those factors [flexibility and autonomy], I remind myself of daily when I feel frustrated or something does not go my way. It is the bigger picture; these are things that you cannot compromise on...” (Sureshni)

Only four participants' prospective views of the financial compensation they would receive as academics, motivated them to join the university. However, retrospectively, all participants believed the financial compensation of academics was sufficient when taking into consideration factors such as flexibility, autonomy, more time to spend with family, and opportunities to work outside of academia to augment their income. This confirms the findings of Pop-Vasileva et al (2014:10), whose study participants were willing to accept a lower salary in exchange for improved work–life balance life and a career in academia.

Although only one participant identified research as having been a driving force behind his career change, half of the participants mentioned that, when becoming accountancy academics, they accepted that (although it was daunting) research would be important and they embraced the challenge to advance their studies. This is in line with the study by Watty et al (2008:147), who found that accountancy academics made a value shift in terms of the importance of research, once they had joined a tertiary institution. Two participants in this research study mentioned that their attitudes towards research had changed from negative/indifferent to positive, once they became academics. Here is the statement one of them made:

“So, it does create conflict but I think as and when you grow as an academic and you accept that within an academic space research is important, then your view about research changes.” (Themba)

Another participant described her research journey as one of personal growth, which enabled her to become a better teacher:

“... research, to me it was a very positive personal journey. And I think that made me a better teacher, especially now that I am a supervisor for students. It is not teaching in the sense that you are standing in front of them... you mentor them, you coach them.” (Maria)

This change in attitude towards research is also reflected in the research outputs of seven of the 14 participants who had delivered (or were then in the process of delivering) such outputs while in the employ of the ODL institution. Although two

participants had already obtained master's degrees upon entering ODL academia, they counted amongst the six who had not delivered any research outputs during their tenure. Notably, of those six, five are no longer employed at the ODL institution, including one participant who stated that the increasing pressure to conduct research negatively affected his job satisfaction, to the point where it prompted him to leave ODL academia altogether.

From a prospective view, 11 participants indicated that their desire to improve society had motivated their decision to enter the domain of ODL. When viewed retrospectively, since they became ODL accountancy academics, 13 of the 14 concurred that ODL provided a platform from which society could be improved. In this respect, the participants' prospective and retrospective views regarding improving society, were in alignment.

As mentioned in section 4.4.3.1, the participants viewed teaching as a vehicle for improving society, by educating the next generation. However, as regards the factor of teaching, the participants' retrospective views as a group did not align with their prospective views. From a prospective view, 11 participants felt strongly that the desire to teach motivated their shift in careers. Yet, from a retrospective view, only seven of the 14 described it as a pleasant experience, teaching in an ODL context. One of the satisfied participants phrased her passion for teaching as follows:

"I think it's appropriate that I ended up becoming a lecturer. I'm a teacher at heart and I care about students and I love to make a difference in other people's lives." (Susan)

Susan added that she preferred teaching fewer classes, as it allowed her enough time to prepare for the occasional face-to-face classes. Sureshni explained that, despite the limited student interaction, after ten years at the institution she knew she had made "the right decision" to enter ODL academia. Thabo was initially concerned about the fact that he would not necessarily stand in front of a class all that often. He nonetheless described his desire to teach as a calling to serve a bigger purpose, and described his acceptance of a position at this ODL institution as part of a spiritual journey.

The remaining participants reported a number of negative experiences about teaching in an ODL environment. Two mentioned that student queries were highly repetitive or administrative rather than technical, which tended to dampen their passion for teaching. Two other participants wished for more face-to-face interaction with their students, and one noted that the use of technology in an ODL environment is not currently sufficiently maximised to bridge the distance between academics and students.

Three of the six participants who did not report a positive ODL teaching experience, were no longer employed by the ODL institution at the time of the interviews. Belinda had envisioned her focus as an academic as being on students, but the reality of academia did not meet her expectations. She explained that instead of assisting students with subject-related queries, her time was consumed by administrative matters, due to high student numbers and insufficient support from administrative departments. Bongani had been under the impression that working as an ODL academic at the CTA level would entail attending to student queries on a daily basis, yet he lamented the fact that students only raised subject-specific questions close to the examination date. He further highlighted the pressure on him, as a CTA lecturer, to meet SAICA's requirements. The third former ODL accountancy academic, Emma, had expected ODL teaching to be closer aligned to what takes place at residential institutions, and confessed to missing the face-to-face interaction which she had grown used to as an academic article clerk at a residential university. Emma lamented that the ODL institution in question did not fully utilise all available instruments to bridge the distance between lecturer and student.

4.4.5 Summary of the empirical findings about the primary research objective

The empirical findings about the primary research objective revealed that participants, from a prospective view, were mostly motivated by four intrinsic and one altruistic factor to become ODL accountancy academics, and to a lesser extent, other extrinsic and intrinsic factors. These factors included flexibility, improving society, teaching, autonomy, and learning and development opportunities. From a retrospective view, the participants found these factors were aligned or enhanced when compared to their prospective views, with one exception: teaching, as a factor, proved to be a less

positive experience and not as pleasant as anticipated. This finding is somewhat concerning, given that the ideal is to appoint and retain committed and dedicated academics.

4.5 FIRST OF THE SECONDARY RESEARCH OBJECTIVES: EMPIRICAL FINDINGS

The preceding section explored the primary research objective, whereas this section focuses on the first of the two secondary research objectives. This objective aimed to identify what views millennial accountancy academics held in respect of their professional identity, in the context of individual ambidexterity.

To address the first of the secondary research objectives, the participants were posed three semi-structured, open-ended questions (section A of the interview schedule; see Annexure D):

Section A (questions 4, 5 and 6)

The following three open-ended questions were included in section A:

- *Describe the importance of being an accountancy academic compared to that of being a CA.*
- *Describe whether you prefer to introduce yourself as an accountancy academic, rather than as a CA?*
- *(Current academics): How would you describe your commitment to the lecturing profession? (Former academics): Would you consider returning to ODL academia as an academic?*

The themes in table 4.2 emerged from the responses (verbatim examples) to these open-ended questions. Table 4.2 summarises the identified themes relating to the first of the secondary research objectives, and this is followed by a detailed discussion.

Table 4.2: First of the secondary research objectives – themes

Themes	Verbatim extracts from interviewees
The professional identity of the younger accountancy academic (4.5.1)	<p><i>“So, they can see themselves through you and because as a CA obviously when you get into teaching you have got a good three, four, five years’ practical experience. So, you can talk about real-life examples to the students. [...] I do not think you can really separate it.” (Nkosiyo)</i></p> <p><i>“It depends on who the audience is. If I want to ‘impress’ people, I’d say I’m a CA or an accountant – it just sounds much more impressive.” (Susan)</i></p>
Commitment to the lecturing profession (4.5.2)	<p><i>“I just love the academic environment. I’m committed, boots and all, and I love my job. As I said earlier – this ODL institution has always been my ‘happy place’ and a ‘safe space’ for me where I feel so at home.” (Susan)</i></p>

Source: Own compilation

Table 4.2 depicts the themes that emerged from the participants’ responses to the open-ended questions, which aimed to explore the first of the secondary research objectives, supported by verbatim comments. The themes are discussed in the sections indicated in table 4.2, with a summary in section 4.5.3.

4.5.1 The professional identity of the younger ODL accountancy academic

Professional identity, when viewed through the lens of London’s (1983) theory of career motivation, manifests itself when academics immerse themselves in their work and feel proud to be associated with their place of employment (Alnıçık et al 2012:356). An interview question aimed at exploring millennial accountancy academics’ professional identity was phrased in such a manner as to determine whether they deemed being an ODL accountancy academic as more important than being a CA. The responses indicated that seven of the 14 participants responded in the affirmative, basing it on their perception of the potential impact to be made in training the next generation of CAs, as is evident from these observations:

“Accounting academics, especially in ODL environments, can potentially make a difference in thousands of students’ lives per semester, and I don’t really think CAs [who] generally just make a difference in one or two businesses, can really compare with such a ‘deemed’ importance.” (Susan)

“Yes, I think for me the accountancy academic [trumps] the CA in a sense that, from a personal point of view, I have always been one to look into the development of others. So, after qualifying I knew that I would always find a way to better other people’s lives somewhat. [...] Education for me became an easy choice in the long term. So, I will always refer to myself as more of a teacher than an accountant or a CA.” (Bhekizizwe)

Five of the 14 participants in this research study deemed accountancy academics and CAs to be of equal importance – as was the case with the seven who considered academics more important than CAs, these five recognised that both are important for training future CAs, thereby impacting society. This finding may indicate the participants’ ability to engage in individual ambidextrous behaviour. For one participant, a CA and accountancy academic were inseparable in terms of importance, and he added that having been in practice as a CA added value to being an academic in the form of practical experience:

“So, they can see themselves through you and because as a CA obviously when you get into teaching you have got a good three, four, five years’ practical experience. So, you can talk about real-life examples to the students. [...] I do not think you can really separate it.” (Nkosiyo)

By contrast, two participants considered being a CA to be more important than being an accountancy academic, arguing that the practical experience gained in industry added value to their roles as academics.

Another interview question sought to determine how the participants preferred to introduce themselves: as accountancy academics or as CAs. Eight of the 14 preferred introducing themselves as accountancy academics, rather than CAs, and reported various reasons for that preference. The first is closely linked to perceptions

associated with being a CA. The participants did not want to create the impression that they considered themselves important, even though the holder of a CA designation has a certain prestige and is deemed to possess a certain skill set (which may not necessarily be the case). Themba explained that “the moment you present yourself as a CA... how people see you suddenly changes, [they] consider that you know everything and if you cannot answer a question, then their perception of you changes”. The second pertained to some participants’ desire to be relatable to their audience, for example, their students. Another reason why they preferred to introduce themselves as academics related to their passion for teaching, which pointed to their professional identity as academics.

Three participants mentioned that they would rather introduce themselves as CAs than as academics, citing the strenuous journey to qualify as a CA, along with the perception that lecturing is less prestigious than being a CA. That often required them to justify their career decision to become academics.

Three participants mentioned that the context would dictate how they introduced themselves. One aptly phrased it thus:

“It depends on who the audience is. If I want to ‘impress’ people, I’d say I’m a CA or an accountant – it just sounds much more impressive. If I want to ‘lay low’ or if I’m [in] a group of moms or friends, I’d just say I’m a lecturer. I don’t even add the ‘senior’ in front of the ‘lecturer’, then I seem much humbler and more polite. In the research space, I’d rather say I’m a doctoral student with a master’s degree, than referring to myself as a CA. CAs are not necessarily good researchers.” (Susan)

The next section addresses the theme of ‘commitment to the lecturing profession’.

4.5.2 Commitment to the lecturing profession

In the context of London’s (1983) theory of career motivation, London and Noe (1997:63) posit that career identity is conceptually similar to career commitment – as established, not something which millennials are known for (Landrum 2017; Hill 2019;

Martins 2019; Robison 2019). Seen in the light of the shortage in accountancy skills and the responsibility of younger accountancy academics to address this gap (Nzuza 2016:100), the ideal is to attract and retain a committed workforce. Therefore, in exploring millennial accountancy academics' professional identity, the participants were invited to describe their commitment to lecturing as a profession.

The findings revealed that, despite all participants being millennials, and given the challenges mentioned in section 4.6, all the participants who were employed as ODL accountancy academics at the time, considered themselves committed to lecturing as a profession and that four of the former ODL accountancy academics would consider returning to academia. Only two participants (both former academics) would not consider returning to ODL academia – one did not believe academia to be a good personality fit, and the other had found the administrative workload overwhelming.

The fact that most participants displayed commitment to lecturing as a profession, may indicate that they are comfortable with both the professional identity of an academic and a CA, thus the ODL environment is conducive to individual ambidextrous behaviour (Cegarra-Navarro et al 2018:16).

4.5.3 Summary of the empirical findings relating to the first of the secondary research objectives

The findings revealed that most study participants strongly identified with being teachers/lecturers. This is in line with what was reported by Bitzer and De Jager (2016:185), but contradicts the findings of Venter and De Villiers (2013:1248), most likely as a result of a difference in focus – the latter study focused on heads of accountancy departments, whereas this research study focused on younger lecturers at the 'bottom of the academic ladder'.

It is also important to note that although most participants saw themselves primarily as accountancy academics, rather than CAs, they were willing to provide information about their CA designation when posed follow-up questions. While the findings revealed that they mainly preferred being seen as academics, rather than CAs, it was evident that their CA identity was centrally important to them, and they acknowledged

the time and effort that went into obtaining that qualification. Most participants mentioned the so-called prestige and glamour associated with the CA designation, with three specifically admitting to being proud of their personal achievement. The importance of practical experience as CAs in the context of lecturing was further acknowledged by six of the 14 participants.

Millennial ODL accountancy academics therefore appear to be comfortable with both identities: as lecturers and as CAs. They exploited the practical experience gained in industry as a foundation from which to explore new avenues as academics. The pliable nature of identity appears to resonate with individual-level ambidexterity, which refers to a person's ability to rely on his/her existing competencies, whilst testing out new competencies in the workplace (Kauppila & Tempelaar 2016:1022–1023). These younger career-changer accountancy academics thus displayed the ability to engage in individual ambidextrous behaviour in the context of ODL academia.

4.6 THE SECOND OF THE SECONDARY RESEARCH OBJECTIVES: EMPIRICAL FINDINGS

The second of the secondary research objectives sought to explore the challenges which younger accountancy academics face in the workplace, in the context of individual ambidexterity. To address this objective, the participants were posed four semi-structured, open-ended questions (section A of the interview schedule; Annexure D).

Section A (questions 7, 8, 9 and 10)

The following four open-ended questions were included in section A:

- *Do you feel that research is valued more than teaching in academia? Please explain whether this creates a conflict in your role as an accountancy academic.*
- *How challenging is it for you to keep abreast of the latest developments in the field of accountancy, as an academic in an ODL environment, compared to being in the corporate world?*

- *Describe your work satisfaction level as an accountancy academic in an ODL environment, compared to the corporate world.*
- *Please provide recommendations of ways in which the university could support you, to retain you as a committed, satisfied accountancy academic.*

The emerging themes, depicted in table 4.3, are supported by exemplar verbatim extracts from the interviews.

Table 4.3: Second of the secondary research objectives – themes

Themes	Verbatim extracts from interviewees
Research is deemed more valued than teaching, resulting in conflicting roles (4.6.1)	<i>“So, it does create conflict but I think as and when you grow as an academic and you accept that within an academic space research is important, then your view about research changes.”</i> (Themba)
Comparison between the way in which accountancy professionals and accountancy academics in ODL keep abreast of the latest developments in the field of accountancy (4.6.2)	<i>“I [kept] much more abreast [of] developments when I was in corporate than when I was at [this ODL institution] and that worried me a lot, you know? Because, you see, in corporate you are amongst a lot of competitive guys.”</i> (Bongani)
Work satisfaction experienced as an accountancy academic in an ODL environment, compared to the corporate world (4.6.3)	<i>“... ten years down the line I do think I am an academic, I enjoy it. I think it is important for me, it gives me fulfilment and job satisfaction.”</i> (Sureshni)
Recommendations to management of this ODL institution (4.6.4)	<i>“... I would recommend running this ODL institution like a corporate business, based on targets and incentives...”</i> (Luke, translated)

Source: Own compilation

Table 4.3 reflects the themes that emerged when addressing the second of the secondary research objectives. The themes are discussed in the sections indicated in

table 4.3, with a summary in section 4.6.5. The next section discusses the value of research versus teaching in ODL academia.

4.6.1 Research is more valued than teaching, resulting in conflicting roles

Situational characteristics (elements of the work environment) also need to be explored as one of the components of London's (1983:620) theory of career motivation. Two of the main duties of an accountancy academic in an ODL work environment are to teach and conduct research (Cortese 2003:17; Fitzmaurice 2013:617; Samkin & Schneider 2014:78; Subbaye & Dhunpath 2016:1810).

All 14 participants believed that research was viewed as more important than tuition, in ODL academia. One participant admitted that the pressure to conduct research is exceptionally high on the accountancy faculty of this ODL institution, because research outputs in that discipline lag behind those of other disciplines. This opinion aligns with the findings reported by Samkin and Schneider (2014:80).

The deemed unequal value attached to these two duties illuminates one of the main concerns in the ODL work environment, namely a conflict in terms of doing research and teaching students. All the participants reported having experienced conflict in terms of these two roles. Ten of the 14 linked this conflict to a mismatch in values, where they did not necessarily agree with the institution favouring research over teaching. Seven participants mentioned that the institution's promotion criteria, which are based on research outputs rather than quality teaching, may potentially have worsened the academics' conflict. Two participants specifically mentioned clashing expectations: the institution expects academics to conduct research whilst maintaining target pass rates and teaching a full syllabus (as required by professional bodies), despite the high student numbers typically associated with ODL. Amidst the conflict and time constraints (mentioned by five participants) and a heavy workload (mentioned by two participants), the sampled academics seemed to find it difficult to balance their research and teaching activities.

To perform both duties effectively and efficiently, individual ambidexterity is required (Gibson & Birkinshaw 2004:211; Kauppila & Tempelaar 2016:1022–1023). Yet, this

reported conflict begs the question whether individual ambidextrous behaviour is nonetheless possible, since conflict often poses a threat to ambidexterity (Gabler et al 2017:379). The findings of the first of the secondary research objectives already revealed that the ODL environment seemed to be conducive to individual ambidexterity, based on the participants' commitment to the ODL institution (see section 4.5.2). The participants further confirmed their ability to engage in ambidextrous behaviour in the context of their professional identity (see section 4.5.3).

In the context of the research vs. teaching conflict, half of the participants stated that, upon becoming accountancy academics, they accepted the daunting prospect of having to conduct research, and embraced the opportunity to complete a higher qualification. This is in line with the study by Watty et al (2008:147), which reported that accountancy academics made a value shift in terms of the importance of research, once appointed. This shift is also reflected in the opinions of eight of the participants, who conducted formal research while employed as ODL accountancy academics (see table 4.1). One participant described his change in attitude towards research thus:

“... it does create conflict but I think as and when you grow as an academic and you accept that within an academic space research is important, then your view about research changes.” (Themba)

Although the participants' desire to teach (see section 4.4.1.2) remained strong, their ability to make a value shift in this regard may have resulted in a closer alignment with the values of the ODL institution. This shows that individual ambidexterity may indeed be achievable, if the values attached to lecturers' roles are in alignment as far as both the organisation and the individuals are concerned. This phenomenon, as explained by Gabler et al (2017:386), involves role conflict being minimised when academics lean more towards one role than another; conversely role conflict increases when academics are expected to attach equal significance to all roles. Therefore, both the duties of research and teaching may be explored and exploited in true individual ambidextrous fashion (Kauppila & Tempelaar 2016:1022–1023), as long as academics are allowed to focus more on one role, whether it be teaching or research.

4.6.2 Comparison between the way in which accountancy professionals and accountancy academics in ODL keep abreast of the latest developments in the field of accountancy

The preceding section explored a specific element of the ODL work environment, and identified a research–teaching conflict. This section investigates a second specific element of the ODL accountancy academics' work environment, namely one which is conducive to keeping abreast of technical developments (any developments in practice which influence the curriculum, including amendments or updates to tax-related acts, changes to accounting standards and technological advancements, amongst others). The study participants were asked how challenging it is to remain up to date with the latest developments in the field of accountancy, as academics working in an ODL environment, compared to working in the corporate world. Seven of the 14 participants believed it was more challenging to keep abreast of technical accountancy-related developments in the corporate world, than at an ODL institution. Some believed this might be due to academia providing funding for training, which is not necessarily the case in a corporate setup. Several participants pointed out, however, that the nature of academia is such that academics can remain updated on developments in their discipline, but not necessarily in other areas in that field.

Six of the 14 participants believed it was more challenging to keep abreast of the latest technical developments when working as an ODL accountancy academic, than would be the case in a corporate environment. A possible reason for this, was that a corporate setting compels employees to keep informed of such developments. One participant pointed out that it is equally challenging to keep abreast of technical developments in both worlds, since theoretical knowledge enjoys priority in academia, whereas practical experience carries more weight in industry.

Almost half of the participants experienced the ODL environment as challenging in terms of remaining informed of technical developments in the field of accountancy. This finding gives pause to consider the concept of individual ambidexterity, and requires a revisit of section 4.5.3 – there it was stated that participants were comfortable with both aspects of their professional identities as CAs and accountancy academics. They were further cognisant of the value of practical experience as CAs

in the context of lecturing. Therefore, although the participants had differing opinions on which environment made it more challenging to remain up to date on technical developments, the findings in section 4.5.3 indicate that they may have drawn on their ability to engage in individual ambidextrous behaviour to remain informed, irrespective of their environment.

4.6.3 Work satisfaction experienced as an accountancy academic in an ODL environment, compared to the corporate world

A question regarding ODL accountancy academics' work satisfaction was posed to uncover the participants' general workplace experience of academia. Nine participants experienced greater job satisfaction working as ODL academics, than they had done in the corporate milieu. Most identified the flexible work environment as the reason for their contentment, followed by the opportunity to work with students. One participant mentioned that the environment was a good personality fit and another explained that it suited her impending motherhood. Another participant said that although he had been satisfied in his corporate position, he had a calling to serve as a 'teacher', and therefore experienced happiness as an accountancy academic:

"I do not want to take credit, I just thank God that He did open the opportunity and just opened my eyes that there has to be a purpose behind everything that is happening in life." (Thabo)

Most participants were satisfied in their positions as accountancy academics, which is in line with the literature: Darabi et al (2017:2), for instance, found that academics were "happy" when teaching, interacting with students, being autonomous in the workplace and receiving support from fellow academics. The autonomous, flexible environment further allows for self-regulation, which promotes individual ambidextrous behaviour (Affum-Osei et al 2020:9).

The participants did, however, point out several factors which negatively influenced their work satisfaction. Although they appreciated flexibility (see section 4.4.1.1), four participants referred to the heavy workload, and one specifically stated that it was difficult to balance teaching and research. One made the point that student numbers

are high, while staff numbers are low. Another four participants lamented that support from service departments was insufficient, thus increasing their administrative load to the detriment of tuition. Several participants commented on institutional management: two believed management prioritised student demands over academics' needs; two felt that management was more concerned about outputs than employee wellbeing; two noted that management's focus was not necessarily on the right matters; and one believed the top-down communication was inadequate. Three participants mentioned the political climate of the ODL environment: one had experienced more office politics than was the case in a corporate setup; another felt unwelcome as a white academic; and a third mentioned that there was significant pressure on this ODL institution to transform. One participant believed infrastructure was lacking, and another felt inadequately prepared to provide the emotional support students require. Two participants noted that working in a corporate environment was more stimulating than academia, for equipping employees with practical experience – that is not the case in an academic context.

As a follow-up question after enquiring about the participants' work satisfaction levels, they were asked to make recommendations to the management of the ODL institution, on how to support them as ODL accounting academics. The next section discusses their recommendations.

4.6.4 Recommendations to management of this ODL institution

The preceding section discussed the findings related to accountancy academics' work satisfaction levels in the ODL environment, compared to in the corporate world. This section reports on recommendations the participants made, on how the ODL institution could support them with a view to retaining them as committed, satisfied employees.

The literature revealed that perceived organisational support may lower accountancy academics' stress levels, while increasing their work satisfaction and their propensity to remain in academia (Pop-Vasileva et al 2014:16), and positively affecting service performance through individual ambidextrous behaviour (Affum-Osei et al 2020:10). To this end, the current study participants were asked to suggest what support they required in order to remain at the HEI.

4.6.4.1 Research and teaching

Four participants suggested that more relevant, rather than purely theoretical, topics should be selected for higher degrees. A participant also advised that tuition should inform research. Three participants were of the opinion that work satisfaction and output will increase if teaching and research divisions are separated and occasionally alternated, and another suggested that formal time be allocated for research, while teaching should be implemented in the form of time blocking. Along the same lines, one participant suggested it might be valuable to rotate academics in leadership positions, specifically referring to those overseeing subjects, as this might free up more time for research. Two participants felt that more/longer study leave would encourage them to conduct research. One suggested appointing a designated research expert in the faculty, to assist with academics' day-to-day research enquiries. In terms of monetary rewards, one participant noted that she would appreciate more financial assistance for further studies, along with financial rewards for research outputs.

4.6.4.2 Further organisational and institutional support

Two participants suggested that this ODL institution should be managed much like a corporate business, with measurable targets. Another participant echoed this, advocating for more lucrative performance bonuses as an incentive to remain in academia. One participant requested more transparent management in the context of decision making and student demands. Another participant believed academics would add more value to students' lives if they were trained as life coaches. Another suggestion proposed a rethink of assessment methods, and one participant added that technology should be utilised more efficiently, to reach more students.

Several suggestions were made in respect of enabling or enhancing tuition. One participant believed more lecturers should be appointed, while another noted that greater accountability should be required of lecturers, to encourage fairness in terms of workload. One participant was in favour of adjusting the recruitment policy to enable permanent appointments, since she was of the opinion that valuable time is spent training temporary staff, only to lose them again. To relieve the perceived additional workload brought on by administrative matters, three participants suggested

demanding greater accountability from service departments. To encourage academics to stay up to date with technical developments in the accountancy field, one participant suggested that a human resources staff member should inform academics of training opportunities on a monthly basis. Along the same lines, two participants believed work outside of academia should be encouraged, to equip academics with practical experience and compensate for a loss in salary (corporate salaries are perceived to be higher). Admittedly, taking into consideration academics' heavy workload, engaging in outside work may not always be feasible.

4.6.5 Summary of the empirical findings about the second of the secondary research objectives

Section 4.6 revealed that all participants experienced conflict in their dual roles as teachers and researchers. The section further revealed that only half of the participants felt that it was easier to keep abreast of technical developments in an ODL academic environment, than in the corporate world. Most were more satisfied in their academic positions than they had been in corporate, yet they identified several challenges which they confronted as ODL academics. Having taken a holistic view of the findings, it was concluded that individual ambidextrous behaviour was indeed possible – and displayed – in the ODL context. The section ended with a discussion of recommendations which the participants would like to submit to the management of the ODL institution in question.

4.7 CHAPTER SUMMARY

The findings of the present study were reported in this chapter. These were related to the research objectives, primarily with a view to determining what motivated younger accountancy professionals, who had qualified as CAs, and could be categorised as millennials, to leave behind the corporate world and become ODL accountancy academics instead. The researcher also sought to identify how this sampled group viewed their professional identity, and to explore the challenges which younger accountancy academics face in the workplace, in the context of individual ambidexterity.

The empirical findings from the semi-structured interviews regarding the primary research objective were presented in section 4.4 and included superordinate and subordinate themes, substantiated by figures and verbatim extracts from the transcribed interviews (where applicable). The empirical findings pertaining to the secondary research objectives were presented in sections 4.5 and 4.6, in the form of superordinate and subordinate themes, supported by verbatim extracts from the transcribed interviews (where applicable).

The chapter which follows gives an overview of the study, along with a discussion of the research conclusions made, based on the empirical findings reported in this chapter.

CHAPTER 5: CONCLUSION

5.1 INTRODUCTION

The preceding chapter presented the results of this study's empirical research, which described the experiences of millennials who had qualified as CAs and had made the career decision to become ODL accountancy academics. The aim of this chapter is to present an overview of the study as a whole. The chapter, which concludes by aligning the research objectives with the empirical findings, also discusses the limitations underlying the study and pinpoints areas for further research.

5.2 RESEARCH SUMMARY

A shortage in professional accountancy skills has been reported in the literature, globally and in South Africa in particular. The accountancy faculties of universities are typically expected to address this concern. In South Africa, ODL institutions specifically are considered significant role players in redressing historical inequalities in respect of tertiary education, and in contributing substantially by producing large numbers of accountancy graduates who are capable of attaining the expected competencies and adapting to their working environments. Recruiting and retaining excellent, motivated and committed accountancy academics in the ODL sphere is therefore of the utmost importance.

To be appointed as an accountancy academic at a distance learning institution, a professional designation such as that of CA) is highly recommended. The qualification is preceded by practical experience, which means lecturing is usually a second career for many accountancy academics, following a career decision to exchange the corporate world for that of ODL academia.

The researcher was interested in the phenomenon of CAs making the career decision to become accountancy academics and, more specifically, the motivation which fuelled their change of heart. The researcher was further curious about this phenomenon in the context of millennials, since that generation is known for making swift career decisions. As a starting point, the researcher learned that an individual's

career decisions and behaviours reflect his/her underlying career motivation. According to London (1983:620), career motivation not only includes the drive to do one's work and engage in managerial activities, but may even prompt diverse career decisions and behaviours. Career motivation is described as unique to the individual, impacted by the situation and reflected in his/her career decisions and behaviours (London 1983:620). Based on the multidimensional nature of career motivation, London developed his theory to accommodate three components: career decisions and behaviours, individual characteristics (further categorised into three domains of career identity, career resilience and career insight) and situational characteristics (referring to the workplace itself) (London 1983:620–621).

The researcher considered London's theory to be an appropriate theoretical lens to use in gaining a deeper understanding of the motivation behind individuals' career decisions – in this instance, to leave the corporate world behind to become ODL accountancy academics. The researcher realised, however, that she could not merely focus on a single component of London's theory – the multidimensional nature of career motivation called for a holistic view of all three components. Furthermore, as regards the underlying domains of individual characteristics, Goulet and Singh (2002:74) contend that it is almost impossible for a single study to focus on all three. The researcher therefore decided that, for the current purposes, the focus would fall on the domain of career identity, since a career change often coincides with a change in an individual's professional identity.

The researcher anticipated that any alteration to an individual's professional identity would not be the sole implication of such a career decision. Younger career-changer academics may also need to draw on the practical experience they gained as accountancy professionals in industry, whilst simultaneously exploring lecturing and other academic skills in ODL. Furthermore, in their everyday roles as academics, they might be required to strike a balance between their main duties, which encompass teaching and doing research. Both implications would require individual ambidextrous behaviour. The researcher selected London's (1983) theory of career motivation as the foundational theory, with individual ambidexterity intersecting as an instrumental theory (Galle 2011:82), to provide a theoretical contribution within the context of this study (see figure 2.2 for a visual representation). London's theory, intersecting with

individual ambidexterity, brought focus to this research study and guided the research questions. The existing literature which the researcher consulted in this area of interest, referred to studies which had either been conducted at residential universities or across various generational groups. The focus of this study, however fell on younger ODL accountancy academics' career decisions and behaviours, which were investigated from both a prospective and a retrospective view, individual characteristics in the career identity domain and situational characteristics within the context of individual ambidexterity. The study aimed to answer one primary question, complemented by two secondary research questions:

Main research question:

What motivated younger accountancy professionals who had qualified as CAs, and belonged to the millennial generation group, to leave the corporate world behind to become ODL accountancy academics instead?

Secondary research questions:

- What were the views of accountancy academics, who had qualified as CAs and belonged to the millennial generation group, on their professional identity in the context of individual ambidexterity?
- What challenges did accountancy academics from the millennial generation group encounter in the workplace, in the context of individual ambidexterity?

The section which follows reviews the research methodology utilised to address the research objectives outlined above.

5.3 RESEARCH METHODOLOGY TO ACHIEVE THE PRIMARY OBJECTIVE

The theoretical framework (see section 5.2) not only guided the research objectives, but also steered the choice of research design and the data-analysis plan (Adom et al 2018:438). Grounded in an interpretative paradigm, this was an exploratory study which adopted a qualitative approach, based on inductive reasoning. IPA was selected as research design, since it was aligned with both the study's research philosophy (interpretivism) and its underlying theoretical framework (London's [1983] theory of

career motivation). The data-collection process was based on responses obtained from 14 semi-structured, individual face-to-face interviews. The study participants were selected from a homogeneous population which comprised CAs from the millennial generation, who were at the time, or had formerly been, employed as accountancy academics at an ODL institution in South Africa. Purposive sampling was used for the selection process, since it is considered appropriate for IPA studies (Smith et al 2009:48–49; Denovan & Macaskill 2013:1006; Smith 2017:303) and assisted the researcher in finding participants whom she considered capable of providing information about the “phenomenon of interest” (Palinkas et al 2015:533). The existing literature does not prescribe a single data-analysis process for an IPA research design (Smith et al 2009:79). The analysis process was therefore guided by the work of various authors (Ryan 1999:313; Smith 2004:41; Smith & Osborn 2008:234; Larkin & Thompson 2012; Gill 2014; Pietkiewicz & Smith 2014:8; Tummons 2014:156) and included a thorough coding process to arrive at superordinate and subordinate themes. These themes were presented in visual format, where applicable (Miles & Huberman 1994:118; Sandelowski, Voils & Knafl 2009:210; Larkin & Thompson 2012:104–105), to display the significance of the study, generate meaning from the data and describe the sample (Sandelowski 2001:230).

The research methodology, which was embedded in an interpretative paradigm, succeeded in achieving the research objectives by obtaining complex and rich data (Saunders et al 2016:136) about younger accountancy academics in an ODL context. The empirical findings derived from the data-collection and analysis processes are summarised in the section below.

5.4 CONCLUSIONS FROM THE EMPIRICAL FINDINGS IN RELATION TO THE RESEARCH OBJECTIVES

Guided by the theoretical framework (see section 2.3, and summary in section 5.2), this study aimed to address one primary objective (see section 5.4.1), complemented by two secondary objectives (see sections 5.4.2 and 5.4.3). For a concluding discussion which provides a holistic view of all the research objectives, see section 5.4.4.

The primary objective of this research was to

determine what motivated younger accountancy professionals, who had qualified as CAs and belonged to the millennial generation group, to leave the corporate world to become ODL accountancy academics instead.

The secondary objectives of this research were to

- *identify* the views of accountancy academics, who had qualified as CAs and belonged to the millennial generation group, regarding their professional identity, in the context of individual ambidexterity.
- *explore* the challenges which younger accountancy academics faced in the workplace, in the context of individual ambidexterity.

5.4.1 Motivation to leave the corporate world behind, to become ODL accountancy academics instead

The researcher explored the motivation to exit the corporate world and become ODL accountancy academics instead, from both a prospective and a retrospective view. According to London's (1983:652) theory of career motivation, the concept of career motivation is grounded in both a prospective and a retrospective rationality. A prospective rationality holds that inaccurate information, misperceptions or the misinterpretation of information may lead to inferior decisions and/or inappropriate behaviours (London 1983:625). On the other end of the spectrum is the retrospective view, which London (1983:625) describes as "the idea that people spend much more time with [the] consequences of their actions and decisions than they spend contemplating future behaviours and beliefs".

5.4.1.1 Motivation to become an ODL accountancy academic: Prospective view

The empirical findings of this study revealed various prospective motivational factors behind younger accountancy professionals' career decisions to join the world of ODL accountancy academia. True to one of the most significant values ascribed to millennials, namely the quest for work–life balance (Martin 2005:39), all the participants were intrinsically motivated by the prospect of working in a more flexible

environment. This primary motivation was followed by the intrinsic factor of teaching and the altruistic factor of improving society, which had inspired an equal number of 11 participants each, to become ODL accountancy academics. Third, the intrinsic factor of working in a perceived autonomous ODL environment had motivated eight participants to enter academia. Next, seven participants cited learning and development opportunities as intrinsic motivation for their decision to make a career change from industry to academia.

These findings were very similar to those reported by Watty et al (2008:144), who found that accountancy academics at a residential university in Australia ranked the factors of flexibility, autonomy and teaching as most important in terms of becoming academics. However, interestingly, the fourth-most significant motivating factor proved to be research, which contrasts with the findings of the current study, in which only one participant indicated that that aspect had motivated his career change. Here, research as a factor was least motivating, alongside limited work opportunities and an unclear career progression path in the corporate world.

When taking into consideration the fact that the participants had all qualified as CAs, the initial insignificance attached to research appears less surprising. Possible explanations for this finding may be that the undergraduate and postgraduate (honours) curricula for aspiring CAs do not include a research component, which means that individuals are often only introduced to formal academic research concepts upon entering academia. Furthermore, until recently the appointment criteria of some South African universities allowed for individuals with an honours degree and the CA designation as the entry requirements, to be employed as senior lecturers.

Another interesting difference which arose from a comparison between this study and that of Watty et al (2008), was in respect of altruism as a motivational factor, as reflected in the expressed desire to improve society. In the Watty et al (2008:144) study, improving society (performing community engagement) was ranked significantly lower (in fifth place) than the first four motivating factors. Here, an overwhelming number of participants indicated that the desire to improve society fuelled their career decision to transition from a corporate to an ODL setting.

This finding may be explained through the selection criteria for participants in this study. The researcher did not solely focus on CAs, but also added to the selection criteria the qualifier that they had to be millennials. The fact that all the participants belonged to the millennial generation group may have contributed to the finding that 11 of the 14 based their career decisions on altruism, or the desire to improve society. This finding confirms the observation recorded in the existing literature, that millennials attach value to doing meaningful work (Chalofsky & Cavallaro 2013:331; Calk & Patrick 2017:137; Safaie 2019:vi) and making a positive contribution to society (Deloitte 2019:5). These millennial accountancy academics viewed ODL accountancy lecturing as a platform or vehicle for uplifting communities. The findings that the desire to teach and improve society were equally significant in terms of motivating the participants to become accountancy academics, therefore came as no surprise.

The study revealed various other motivational factors, such as the desire to be part of a community of scholars, the enhancement of employee wellbeing, previous exposure to the ODL institution in question, financial compensation as an academic, the production of high-quality services, work security as an academic, opportunities to advance as an academic and the opportunity to conduct research, negative experiences in the corporate world, limited work opportunities in the corporate sector and an unclear career progression path. All these factors had played a part in prospectively motivating the participants to make the career decision to transition from industry to academia, yet to a much lesser extent than factors such as flexibility, teaching, improving society, autonomy, and learning and development opportunities.

5.4.1.2 Motivation to become an ODL accountancy academic: Retrospective view

Understanding what motivated the career decision to transition to ODL academia from the corporate domain, from both a prospective and a retrospective perspective, is especially relevant in the context of millennials, since members of this group are known to “job-hop”. This implies that they would not hesitate to leave their current employer if there were a misalignment of values informing the motivation behind their career decisions, compared to the values of their employer. The researcher therefore wanted to compare whether that which millennials valued was enough to translate into

a prospective motivation to join accountancy academia, and whether that still rang true when compared to their actual experience as accountancy academics – in other words, when taking a retrospective view.

The findings revealed that for all but one of the motivational factors, the retrospective view either aligned with the prospective, or even enhanced it. Flexibility and autonomy were considered two of the main prospective motivations for entering ODL academia. From a retrospective view, most participants seemed pleasantly surprised by the actual experience of the ODL environment, in terms of its flexible and autonomous nature. This concurs with the findings of Pop-Vasileva et al (2014:10), but contrasts with those of Poalses and Bezuidenhout (2018:182), who reported a lack of personal control as one of the factors contributing to the high stress levels of academics at a South African ODL institution. The fact that the majority of participants experienced the ODL context as flexible and autonomous was reassuring from a staff retention point of view, especially because the participant group seemed to be family and relationship-oriented, based on their demographic information. Six of the 14 specifically mentioned that their family life had benefited from them enjoying greater flexibility at work, which had not necessarily been the case in the corporate milieu.

Another positive association which the participants made regarding their retrospective experience of flexibility and autonomy, arose in the context of financial compensation. All participants believed that although monetary rewards may be perceived as less lucrative in academia than in a corporate setup, it was considered sufficient when making allowances for the flexibility and autonomy which the ODL environment granted them, as it allowed them to spend more time with family. This aligns with the findings of Pop-Vasileva et al (2014:10). The findings of the present study seem to suggest that accountancy academics were willing to sacrifice larger corporate salaries for the sake of prioritising a flexible work environment, mostly because this would bring balance between work and family life. Yet, notably, academics may consider leaving academia for the prospect of receiving better remuneration elsewhere (Pop-Vasileva et al 2014:10), and this is especially true for millennials (Deloitte 2019:14). Management is urged to establish a flexible environment for accountancy academics by allowing them the freedom to structure their days so that they can maintain their

work satisfaction levels, despite being paid lower salaries than they could earn in the corporate sphere.

Another fascinating finding was reported regarding the motivational factor of research. From a prospective view, only one participant had been motivated to enter ODL academia by the prospect of conducting research. Yet, from a retrospective view, half of the participants mentioned that they realised the importance of undertaking research as academics, and embraced the opportunity to further their qualifications by obtaining a higher degree. This finding concurs with what was reported by Watty et al (2008:147), who found that accountancy academics made a value shift in terms of the importance of research, once they had joined the ranks of academia. These results may suggest a connection between value alignment and individual ambidexterity (see section 5.4.3 for a more detailed discussion).

Retrospectively, 13 participants considered ODL an ideal platform from which to serve the greater community by means of formal higher education. This differs somewhat from the 11 who prospectively identified the prospect of improving society as having prompted their move to ODL academia. The finding further suggested that participants viewed teaching as a vehicle for improving society, as confirmed by the prospective view that the desire to benefit communities and teach students were mentioned by an equal number (11) of participants, as having motivated them to become ODL lecturers.

Worryingly, however, the study participants' retrospective view of the motivational factor of teaching did not align with their prospective view. Only seven of the 14 had enjoyed teaching in an ODL environment, once appointed as accountancy academics. Possible explanations for this may include the distanced nature of ODL instruction, a higher administrative burden than anticipated, insufficient supporting resources and role conflict due to pressure to conduct research (see section 5.4.3). Notably, despite this finding and the stated challenges, the participants strongly viewed themselves as teachers/lecturers (see section 5.4.2), probably due to a reported underlying "calling" to serve a bigger purpose, which would be reflected in their desire to teach. This "calling" or vocation might explain their commitment to the lecturing profession. It is, however, suggested that management take note of academics' stated dissatisfaction with teaching, if they are to retain these 'teachers at heart' within an ODL context.

5.4.2 The professional identity of the millennial ODL accountancy academic

Career identity was the second component to London's (1983) theory of career motivation to be explored. Two questions were posed to determine how the participants viewed their professional identity: one asked them whether being an accountancy academic was more important than being a CA, and the second asked them to state their preference: did they introduce themselves as accountancy academics or as CAs? In line with many of the participants' stated motivation for becoming accountancy academics, the significance of improving society and teaching were also evident in the portrayal of their professional identities. Seven of the 14 attached greater significance to ODL academia, based on their potential impact on the community through shaping the CAs of the future. Eight participants preferred to introduce themselves as accountancy academics rather than CAs, citing their passion for teaching. Figure 5.1 is a visual summary of the results to these two questions.

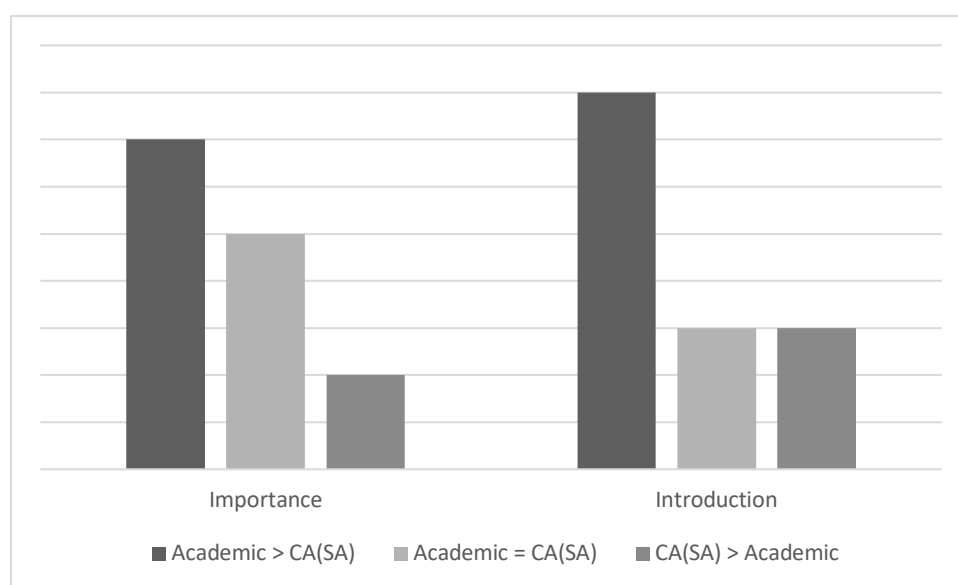


Figure 5.1: Professional identity of the millennial ODL accountancy academic

Source: Own study

Based on the visual display of the results (figure 5.1), it is evident that most participants strongly identified with being teachers/lecturers. This may indicate that the majority considered their professional identity to be that of accountancy academics (see the charcoal column in figure 5.1), while a minority still viewed themselves as CAs (see the dark grey column in figure 5.1). However, these individuals reported no conflict in terms of their professional identity; instead, when telling their stories during the face-

to-face interviews, it became clear that they were proud of their CA(SA) qualification and recognised the significance of the practical experience (gained in industry) in their new roles as academics. These results suggest that participants felt comfortable with both aspects of their professional identity, namely that of ODL accountancy academic and CA(SA). This sentiment is confirmed by the light grey column in figure 5.1, which included a few participants who did not prefer one title to the other.

The empirical findings pertaining to the first of the secondary research objectives revealed that academics who, based on their professional identity, immersed themselves in their work, felt proud to be associated with the ODL institution (Alnıaçık et al 2012:356) and embraced teaching excellence (Brower et al 2007:18; Steinert et al 2019:963). The findings further confirmed the pliable nature of identity, and may indicate a connection with individual ambidexterity. The study participants displayed the ability to exploit their existing knowledge (gained from practical experience in industry) as a foundation for exploring new avenues in their role as academics, which translates to individual ambidextrous behaviour (Kauppila & Tempelaar 2016:1022–1023). This study therefore makes a theoretical contribution by demonstrating that individual ambidexterity may indeed intersect with London's (1983) theory of career motivation.

Career identity in the context of career motivation is intertwined with career commitment. According to the extant literature, professional or career identity is similar to career commitment (London & Noe 1997:63; Day et al 2006:601). The researcher therefore – after posing the two questions regarding professional identity in section 5.4.2 – asked a follow-up question to determine participants' commitment to the lecturing profession.

The findings revealed that all the participants who were employed as ODL accountancy academics at the time, considered themselves committed to lecturing as a profession and that four of the former ODL accountancy academics would consider returning to academia, despite the challenges they had experienced (see section 5.4.3). This finding confirms that the participants valued their professional identity as academics but is nonetheless rather surprising, in the context of millennials being known for their high job turnover. The fact that the millennials who participated in the

study were committed to lecturing, may suggest that their values resonate with their experiences in the ODL environment where flexibility, autonomy and the chance to improve society are cherished. The reported commitment to lecturing is reassuring, in the light of the shortage of accountancy skills in South Africa, and the onus being placed on accountancy academics to address this shortage, especially in an ODL context where student numbers are high.

5.4.3 Millennial accountancy academics' challenges in the workplace

The preceding section summarised the empirical findings regarding the first of the secondary objectives, which was guided by the career identity component of London's (1983) theory of career motivation. This section summarises the empirical findings pertaining to the third and final component of that theory, namely situational characteristics pertaining to the workplace itself. The research study aimed to identify what challenges younger accountancy academics experienced in the ODL environment, in order to make recommendations on how to prevent excellent staff from exiting academia due to work dissatisfaction.

One of the main challenges, according to the participants, was conflict in terms of the dual imperatives to undertake research and to teach. All 14 participants believed the ODL institution prioritised research over teaching, which caused tension in respect of their academic roles. Such role conflict was reported on various occasions in the existing literature (Skelton 2012:293; Adcroft & Taylor 2013:834; Fitzmaurice 2013:617; Barrett & Brown 2014:1; Herman 2015:17; Korhonen & Törmä 2016:73). The connection between role conflict and individual ambidexterity had, however, not yet been explored, particularly in the context of millennial accountancy academics who had qualified as CAs and subsequently been appointed in an ODL HEI.

There appeared to be constant pressure on younger ODL accountancy academics to find a balance between their first love, teaching (see sections 4.4.1.2 and 5.4.1), and the institution's perceived priority, research (see section 4.4.1.10), amidst time constraints and a heavy workload. This is especially concerning in the context of individual ambidexterity, since role conflict may threaten an individual's ability to

behave in an ambidextrous way, as is required of these career-changer academics (Gabler et al 2017:379).

The key to this concern may be found in the following phenomenon: most participants accepted that research formed part of their duties and embraced the opportunity to deliver research outputs. The accountancy academics' capacity to make a value shift regarding research was also reported by Watty et al (2008:147). This concern may therefore be addressed through a closer alignment of the values of the academic and the institution, which may enable individual ambidexterity. This phenomenon is explained by Gabler et al (2017:386), who note that role conflict in the context of individual ambidexterity is minimised when academics lean more towards one role than another, while role conflict increases when academics are expected to attach equal significance to all roles. The key to ensuring individual ambidexterity therefore lies in allowing academics, whilst simultaneously fulfilling more than one role, to focus primarily on one role, whether it be teaching or research. The recommendations which participants made to manage this research–teaching tension (see section 4.6.4.1) concur with those put forward by Gabler et al (2017:386).

The participants were also asked whether they considered it challenging, when working in an ODL environment, to keep abreast of technical developments in the field. Opinions differed quite markedly amongst the participants, with half considering it easier to remain up to date, and the other half considering the university setting to be a more challenging environment than the corporate in this regard. Based on the findings, the researcher concluded that keeping informed of technical developments as ODL academics is not necessarily a challenge in the workplace, but may rather force them to engage in individual ambidextrous behaviour, by simultaneously taking an interest in the latest developments whilst honing their lecturing skills.

Apart from the described role conflict regarding research and teaching, the participants mentioned several other challenges which they confronted in the ODL space. A heavy workload, high student numbers and few staff, insufficient support services and an extreme administrative burden were reported as wearing them down. The participants commented as follows on institutional management: two believed the institution's management prioritised student demands over academics' needs, two felt

management was more concerned about outputs than employee wellbeing, two noted that management's focus was not necessarily on the right issues/concerns, and another felt internal communication was inadequate. Three participants mentioned the political climate of the ODL environment: one reported having experienced more ivory tower politics than was the case in corporate, another felt unwelcome as a white academic, and a third lamented the extreme pressure on the institution to transform. One participant believed infrastructure was lacking, another felt she was inadequately prepared to offer the emotional support which many students require. Two participants noted that working in a corporate environment was more stimulating than academia, and equips employees with practical experience.

Taking all the aforementioned challenges into consideration, it was rather interesting that nine of the 14 participants experienced greater work satisfaction as ODL accountancy academics, than they did as corporate employees. Most ascribed this to the flexibility of the ODL environment, along with the opportunity to work with students. Notably, all participants had been prospectively motivated to enter ODL academia based on the perceived flexible nature of that environment (see section 4.4.1.1) and the desire to improve society by shaping students' lives (see section 4.4.3.1). Their retrospective views of these two factors were found to be aligned with their prospective views (see section 4.4.4). This finding suggests that an alignment between the prospective and retrospective motivations underlying a career decision, will contribute to an individual's work satisfaction. The alignment of prospective and retrospective motivations may further explain why an individual would be willing to sacrifice in certain areas, for instance having to deal with challenging scenarios, in exchange for reaping rewards in other areas, such as achieving the work–life balance associated with a flexible work environment. This phenomenon may also be rephrased as follows: Individuals may, despite the challenges encountered in the workplace, still experience work satisfaction as a result of their underlying values being affirmed in the workplace. This is a significant finding in respect of millennial accountancy academics, since members of that generational group are known to leave work positions where their values are not honoured. Management is therefore advised to take cognisance of what persuaded millennials to bid farewell to the corporate world to become ODL accountancy academics, and to focus on meeting those demands to ensure a contented, satisfied workforce.

5.4.4 Conclusions from the study as a whole

The researcher is a millennial herself, who fought an uphill battle to qualify as a CA. The constant pressure and unpredictability she experienced as a trainee accountant during articles, made her long for work–life balance and the freedom to structure her workday. Based on prior exposure to this ODL institution, she perceived it as the proverbial ‘promised land’ in terms of flexibility and autonomy. Although she did not consider herself a teacher at heart when appointed as an academic, she subsequently discovered that she enjoyed teaching, interacting with students and the distanced nature of ODL.

The researcher is proud of her CA designation, mostly because, to her, it represents determination and dedication. Yet she deems her professional identity to be broader than a mere professional designation, and recognises that her professional qualification often informs her teaching and other aspects of her career and life. She has experienced several challenges related to the ODL context, especially regarding the teaching-versus-research dilemma. In fact, she was somewhat taken aback by the increasing pressure to conduct research. However, once she accepted that she needed to pursue a higher degree, she learned, to her surprise, that she enjoyed the challenging journey of research. She found that conducting research made her grow as a person, and hopes to continue this journey.

This research study was inspired by the researcher’s curiosity about whether her motivation to join a tertiary institution, and specifically her experience of ODL academia, were unique. She believes that a deeper understanding of these elements may assist in recruiting and retaining excellent staff members who are committed to the lecturing profession. Her research journey commenced upon discovering London’s (1983) theory of career motivation, which guided the research objectives of this research study, and realising how this intersects with individual ambidexterity.

Since each of the three research objectives was summarised in the preceding sections, this section offers a holistic conclusion to the research objectives. A slight detour is required to revisit the visual representation of the proposed theoretical framework to this study, as depicted in figure 2.2 – that illustrated the interrelationship

between the applied components in London's theory of career motivation (London & Noe 1997:62), complemented by individual ambidexterity (Gibson & Birkinshaw 2004:211; Kauppila & Tempelaar 2016:1022), in the context of millennial accountancy professionals who had made the career decision to transition from the corporate world to ODL academia, and were required to display individual ambidexterity in their new role(s). To provide a holistic view of the three research objectives, the researcher employed a visual representation of the theoretical framework (figure 2.2) as a starting point for displaying the empirical findings of this research study (figure 5.2).

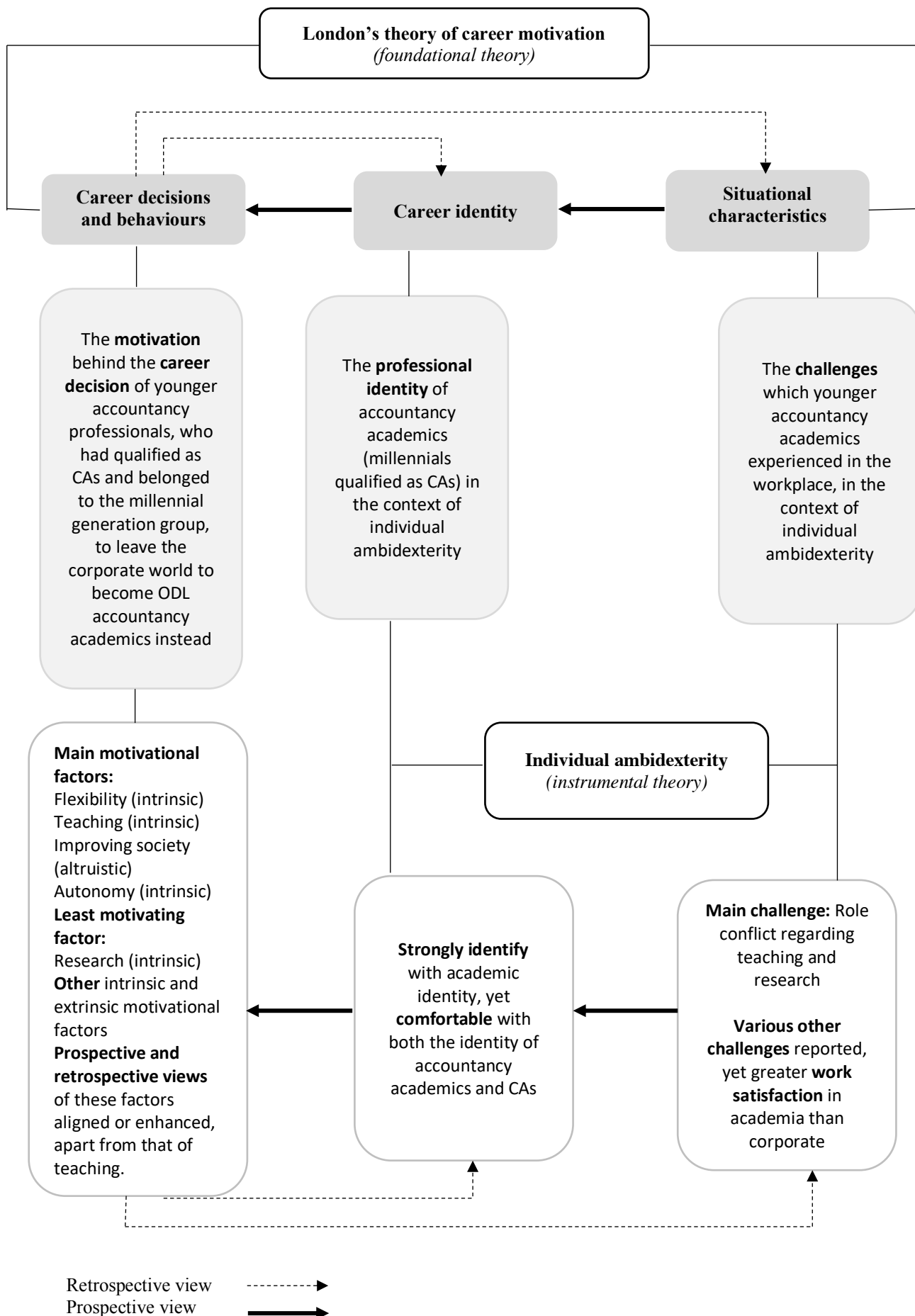


Figure 5.2: Visual representation of the empirical findings of this research study

Source: Researcher

Figure 5.2 serves to illustrate and confirm the relevance of London's (1983) theory of career motivation, along with the appropriateness of individual ambidexterity as complementary to that theory in the context of millennials who had qualified as CAs, and subsequently transitioned from corporate to academia.

True to workplace values typically associated with millennials, the main prospective motivating factors behind their career decision were the perceived flexible, autonomous nature of an ODL setting, along with their desire to teach and contribute to uplifting society. Upon entering ODL academia as accountancy academics, their retrospective views of these factors were mostly aligned with their initial perceptions. This finding suggests that the nature of the ODL environment is a good fit for academics from the millennial generation. Management is, however, advised to take cognisance of millennials' motivations for becoming accountancy academics, and to maintain and enhance the ideal working environment. Understanding what drives younger accountancy professionals to become ODL academics may further aid in the recruitment and retention of excellent and committed staff, through updated policies and procedures.

These younger ODL accountancy academics reported high levels of commitment to the lecturing profession, along with a willingness to return to academia, which may suggest a strong identification with their new academic role as teachers, grounded in their desire to educate, improve society and adhere to a vocational calling. Interestingly, though, they did not express any conflict in terms of their professional identity. Instead, they appeared comfortable with, and proud of, being both accountancy academics and CAs. This finding suggests that millennials can wear multiple hats in the workplace, which may signal individual ambidextrous behaviour (see figure 5.2). This display of individual ambidexterity in the form of accountancy academics incorporating their professional experience and status as CAs in their academic duties is reassuring, since it may enhance their students' learning experience.

Upon taking a closer look at these younger accountancy academics' work environment, a challenge was reported in the form of tensions between the roles of teacher and researcher, based on the perception that the ODL institution valorises

research over teaching. This is somewhat concerning, given the study participants' prospective motivation for entering ODL academia in the first place. One of the major motivational factors in becoming ODL academics was the desire to teach, with the factor of research being cited as the least significant. A misalignment in values may not only result in academics leaving the lecturing profession, but also poses a threat to individual ambidexterity, should they lack the resources to perform their duties. The key to addressing this concern lies in allowing academics to lean more towards one role, albeit still performing both duties (research and teaching). The participants confirmed their ability to make a value shift toward research, which is ideal for this ODL institution, where research is perceived to carry more weight than teaching.

Apart from the research–teaching conflict, the participants reported various other challenges related to their ODL work environment. Despite this, the majority were more satisfied working in an ODL context than they had been in a corporate setting. Their work satisfaction was mainly attributed to the flexible nature of the workday and the opportunity to interact with students – both of which were mentioned as major motivational factors in prompting them to join academia. This may suggest that there is a connection between an individual's motivation to make a career decision and his/her work satisfaction.

On a theoretical level, the empirical findings reported in this study served to confirm the interrelatedness of the components of London's (1983) theory of career motivation in the context of millennial ODL accountancy academics who had qualified as CAs. Furthermore, the relevance of individual ambidexterity as complementary theory was illustrated by this research venture. The underlying concepts of London's theory, namely career decisions and behaviours, individual characteristics and situational characteristics, were explored in the existing literature in various forms and with diverse aims. However, the extant studies about accountancy academics were not framed by London's (1983) theory of career motivation, and therefore did not focus holistically on all three components. Furthermore, to the researcher's knowledge, the concept of individual ambidexterity has never been introduced as an instrumental theory to complement that put forward by London (1983). What further distinguishes this research study from other undertakings, is that it focused on CAs from the millennial generation, and their experiences as accountancy academics at a South

African ODL institution. This study is unique because it revealed interesting findings about career motivation intersecting with individual ambidexterity, in the context of millennial CAs, who chose to trade industry for ODL academia.

5.5 THE LIMITATIONS OF THIS RESEARCH STUDY

The study was centred in an ODL higher education environment, and the views and experiences of participants may have been different if they had been employed at a residential university. All participants in the study were millennials (born between 1981 and 1999), hence the views of lecturers and accounting professionals from other generations may differ in some respects. Although the study focused on millennials, who are deemed to be younger academics, their views are nonetheless important. They not only currently form the largest group in the workplace, but younger students also tend to relate well to younger lecturers or educators. These millennial accountancy academics are therefore valuable role players in addressing the accountancy skills gap and shaping the accountancy professionals of the future.

The study only focused on CAs, thus the views and experiences of members of other professional bodies may differ from theirs. Regarding both current and former academics, only permanently employed ODL accountancy academics were interviewed – their tenure might have influenced their views and experiences, which may not correlate with those of contract/fixed-term staff. Identity formation is a personal and ongoing process throughout life. The personal, continuous nature of identity formation, combined with various perceptions about accountancy professionals and academics, made it hard to define a professional identity for these occupations in a clear-cut way.

Despite these limitations, the study was relevant and provided fresh insights in respect of (even aspiring) accountancy academics from an ODL perspective. ODL institutions will also value the guidance which these research findings offer in terms of recruiting and retaining staff in accountancy departments.

5.6 RECOMMENDATIONS FOR FURTHER RESEARCH

Through an analysis of the study findings, the researcher identified several areas for further research.

This research study focused on all three components of London's (1983) theory of career motivation, yet only honed in on one of the three domains, namely career identity. Future research could focus on career insight or career resilience instead.

The proposed intersection of London's (1983) theory of career motivation and individual ambidexterity was only explored in the context of millennials who had qualified as CAs, and at the time of the study served in an ODL environment. For future research, the suggested theoretical framework could be applied in a different setting, such as a residential university, or extended to include another professional designations or generational groups.

Another suggestion for future research would be to include temporary staff in the population, with a view to exploring their experiences.

Furthermore, a potential area for further research may be to obtain the views of accountancy professionals employed in the corporate world as regards their professional identity, workplace experiences and the likelihood of them deciding to transition to academia.

5.7 CONCLUSION

Whilst the current study could link to many future research opportunities, it addressed the research objectives set out in section 5.4. For this reason, it contributes on a theoretical level by demonstrating the relevance of London's (1983) theory of career motivation, complemented by individual ambidexterity, in the context of ODL accountancy academics from the millennial generation. The study further contributes by illustrating that accountancy academics were able to embrace individual ambidexterity by incorporating their professional experience (gained in industry) in their new role as academics, which is reassuring since students may ultimately benefit

from an enhanced learning experience. The study also contributes by pointing out that an alignment between the prospective and retrospective motivations underlying a career decision may positively affect an individual's work satisfaction and, ultimately, his/her commitment to the lecturing profession.

The study has implications for various parties. ODL institutions (in the traditional sense of the word) seem to be a good fit for millennials in terms of what they value in the workplace, namely work–life balance, freedom to structure their workday, the opportunity to make a positive impact on their community (through imparting knowledge), engaging in interesting work and earning a decent salary. Although ODL institutions (like most HEIs) need to answer to various external pressures, taking cognisance of millennials' motivations for entering the ODL campus as accountancy academics and the challenges experienced in the workplace, may aid in creating and sustaining their ideal work environment. In the long run, this will solidify their commitment and dedication to the lecturing profession and institution, which will not only improve students' learning experience(s), but also address the shortage in accountancy professional skills in this country.

Human resource (HR) practitioners within an ODL environment may, having gained a deeper understanding of what motivates millennial CAs to enter ODL academia, advertise, package and structure vacancies more efficiently. HR practitioners may further develop more satisfied and committed younger accountancy academics based on a new appreciation for what the latter bring to the proverbial table, namely their ability to engage in individual ambidexterity. Furthermore, government is involved in higher education through DHET. If the department is aware of what drives millennial accountancy graduates to become academics and experience ODL academia, it may assist in cultivating a space for academics to grow in their roles as both teachers and researchers.

Based on the findings of this study, aspiring accountancy academics will be able to make better-informed decisions about a potential career change from industry to ODL academia. However, aspiring accountancy academics are advised to only make such a career decision once they have identified their personal values, familiarised themselves with various HEIs and consulted with several existing staff members at

these institutions. The findings of this study may also show existing ODL accountancy academics that their experiences are 'normal', which may embolden them to ask for support in areas which are typically experienced as daunting and challenging, such as research.

This study also has implications for professional bodies. The main priority of professional bodies is usually to advance the profession, and in the accountancy field this traditionally did not include a research focus. Recently, however, the focus has shifted onto research and related outputs. This study serves to further underline the important role of professional bodies in the quest to equip and encourage accountancy academics to become better researchers. Furthermore, professional bodies may be able to draft a continuous development plan which is better suited to their membership profile and their aspirations, based on the findings of this study.

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Annexure A

UNISA COLLEGE OF ACCOUNTING SCIENCES ETHICS REVIEW COMMITTEE

Date 2018-11-13

Dear Ms Christi Leonard

ERC Reference:
2018_CAS_048

Name: C Leonard
Student/ Staff #: 50886576#

**Decision: Ethics Approval from
2018-11-13 to 2021-11-13**

Researcher:

Working title of research:

Second career accountancy academics: Past, present and future

Qualification: MPhil in Accounting Sciences and non-degree

leonac@unisa.ac.za

Thank you for the application for research ethics clearance by the Unisa College of Accounting Sciences Research Ethics Review Committee for the abovementioned research. Ethics approval is granted for the period indicated above.

*The application was reviewed by the College of Accounting Sciences Research Ethics Review Committee, on **13 November 2018** in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment, and approved.*

The proposed research may now commence with the provisions that:

- 1. URERC (RPSC) approval is required before the empirical phase of the study commences, since UNISA academics will be targeted as participants.**
2. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
3. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the College of Accounting Sciences Research Ethics Review Committee.



4. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
5. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.
6. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
7. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data require additional ethics clearance.
8. No field work activities may continue after the expiry date of this certificate.

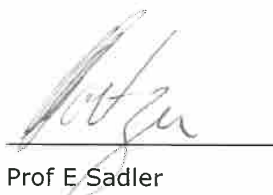
Note:

The reference number of this certificate should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Yours sincerely,



Prof L J Erasmus
Chair of CAS RERC
E-mail: erasmlj1@unisa.ac.za
Tel: 012 429 8844



Prof E Sadler
Executive Dean CAS

UNISA COLLEGE OF ACCOUNTING SCIENCES ETHICS REVIEW COMMITTEE

Date 2018-11-13 and 2019-09-11

Dear Ms Christi Leonard

ERC Reference:
2018_CAS_048_Amended
Name: C Leonard
Student/ Staff #: 50886576#

**Decision: Ethics Approval from
2018-11-13 to 2021-11-13**

Researcher:

Working title of research:

Second career accountancy academics: Past, present and future

Qualification: MPhil in Accounting Sciences and non-degree

leonac@unisa.ac.za

Thank you for the application for research ethics clearance by the Unisa College of Accounting Sciences Research Ethics Review Committee for the abovementioned research. Ethics approval is granted for the period indicated above.

*The application was reviewed by the College of Accounting Sciences Research Ethics Review Committee, on **13 November 2018** in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment, and approved. A revised interview guide and sampling method was submitted to the committee and approved on **10 September 2019**.*

The proposed research may now commence with the provisions that:

- 1. URERC (RPSC) approval is required before the empirical phase of the study commences, since UNISA academics will be targeted as participants.**
2. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.

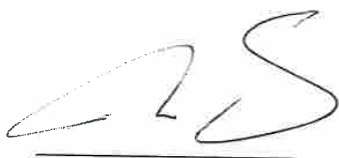


3. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the College of Accounting Sciences Research Ethics Review Committee.
4. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
5. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.
6. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
7. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data require additional ethics clearance.
8. No field work activities may continue after the expiry date of this certificate.

Note:

The reference number of this certificate should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Yours sincerely,



Prof L J Erasmus
Chair of CAS RERC
E-mail: erasmlj1@unisa.ac.za
Tel: 012 429 8844



Prof L Ntsalaze
Acting Executive Dean CAS

**RESEARCH PERMISSION SUB-COMMITTEE (RPSC) OF THE SENATE
RESEARCH, INNOVATION, POSTGRADUATE DEGREES AND
COMMERCIALISATION COMMITTEE (SRIPCC)**

23 April 2019

**Decision: Research Permission
Approval from 23 April 2019 until
30 June 2020.**

Ref #: 2019_RPSC_021
Ms. Christi Leonard
Student #: 50886576
Staff #: N/A

Principal Investigator:

Ms. Christi Leonard

Department of Management Accounting

School of Accounting Sciences

College of Accounting Sciences

leonac@unisa.ac.za; 012 429-4025, 073 212 7500

Supervisors: Prof C. C. Shuttleworth, 012 429-4763

Mr. Jaco Moolman, 012 429-2194

Second career Accountancy academics: past, present and future.

Your application regarding permission to conduct research involving UNISA employees, students and data in respect of the above study has been received and was considered by the Research Permission Subcommittee (RPSC) of the UNISA Senate, Research, Innovation, Postgraduate Degrees and Commercialisation Committee (SRIPCC) on 29 March 2019.

It is my pleasure to inform you that the study was partially approved for current CAS employees. You may:

1. Gain access to a list of academic employees at CAS containing their demographics including age and qualifications, department and year of appointment since the inception of the college in 2014, as well as staff turnover statistics, appointment criteria of the college, in order to draw out a sample of the current employees.



2. Conduct a pilot study with two CAS employees and may interview the selected current employees at CAS.

The committee was unable to grant permission in respect of retired and resigned former employees for the following reason:

3. The applicant will not obtain a list of resigned and retired academic employees at CAS, as the committee is not certain what agreement exists between them and the university, regarding their personal details passed on to applicants for research purposes.
4. The committee rather recommends that the applicant should consider using a snowballing method to identify and recruit former Unisa employees.
5. The applicant is to submit an amended application that indicates that she will use the snowballing recruitment method to recruit resigned and retired CAS academic employees.

You are requested to submit a report of the study to the Research Permission Subcommittee (RPSC@unisa.ac.za) within 3 months of completion of the study.

The personal information made available to the researcher(s)/gatekeeper(s) will only be used for the advancement of this research project as indicated and for the purpose as described in this permission letter. The researcher(s)/gatekeeper(s) must take all appropriate precautionary measures to protect the personal information given to him/her/them in good faith and it must not be passed on to third parties. The dissemination of research instruments through the use of electronic mail should strictly be through blind copying, so as to protect the participants' right of privacy. The researcher hereby indemnifies UNISA from any claim or action arising from or due to the researcher's breach of his/her information protection obligations.

Note:

*The reference number **2019_RPSC_021** should be clearly indicated on all forms of communication with the intended research participants and the Research Permission Subcommittee.*



We would like to wish you well in your research undertaking.

Kind regards,



pp. Dr Retha Visagie – Deputy Chairperson: RPSC

Email: visagrg@unisa.ac.za, Tel: (012) 429-2478

Prof L. Labuschagne – Chairperson: RPSC

Email: llabus@unisa.ac.za, Tel: (012) 429-6368



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**RESEARCH PERMISSION SUB-COMMITTEE (RPSC) OF THE SENATE
RESEARCH, INNOVATION, POSTGRADUATE DEGREES AND
COMMERCIALISATION COMMITTEE (SRIPCC)**

23 April 2019 (Date of issue)

23 October 2019 (Date of amendment)

**Decision: Research Permission
Approval from 23 April 2019 until
30 June 2020.**

Ref #: 2019_RPSC_021_AR

Ms. Christi Leonard

Student #: 50886576

Staff #: N/A

Principal Investigator:

Ms. Christi Leonard

Department of Management Accounting

School of Accounting Sciences

College of Accounting Sciences

leonac@unisa.ac.za; 012 429-4025, 073 212 7500

Supervisors: Prof C. C. Shuttleworth, 012 429-4763

Mr. Jaco Moolman, 012 429-2194

Second career Accountancy academics: past, present and future.

Your application regarding permission to amend the data collection instrument and recruitment method, in respect of the above study involving Unisa employees, has been received and was considered by the Research Permission Subcommittee (RPSC) of the UNISA Senate, Research, Innovation, Postgraduate Degrees and Commercialisation Committee (SRIPCC) on 14 October 2019.

It is my pleasure to inform you that the study was partially approved for current CAS employees. You may:

1. Gain access to a list of academic employees at CAS containing their demographics including age and qualifications, department and year of appointment since the inception of the college in 2014, as well as staff turnover statistics, appointment criteria of the college, in order to draw out a sample of the current employees.



2. Conduct a pilot study with two CAS employees and may interview the selected current employees at CAS.
3. The committee has noted that you will use the snowballing recruitment method to recruit resigned and retired CAS academic employees.
4. The committee has noted and approved the rephrased data collection instrument.

You are requested to submit a report of the study to the Research Permission Subcommittee (RPSC@unisa.ac.za) within 3 months of completion of the study.

The personal information made available to the researcher(s)/gatekeeper(s) will only be used for the advancement of this research project as indicated and for the purpose as described in this permission letter. The researcher(s)/gatekeeper(s) must take all appropriate precautionary measures to protect the personal information given to him/her/them in good faith and it must not be passed on to third parties. The dissemination of research instruments through the use of electronic mail should strictly be through blind copying, so as to protect the participants' right of privacy. The researcher hereby indemnifies UNISA from any claim or action arising from or due to the researcher's breach of his/her information protection obligations.

Note:

*The reference number **2019_RPSC_021_AR** should be clearly indicated on all forms of communication with the intended research participants and the Research Permission Subcommittee.*

We would like to wish you well in your research undertaking.

Kind regards,



pp. Dr Retha Visagie – Deputy Chairperson: RPSC

Email: visagrg@unisa.ac.za, Tel: (012) 429-2478

Prof L. Labuschagne – Chairperson: RPSC

Email: llabus@unisa.ac.za, Tel: (012) 429-6368



PARTICIPANT INFORMATION SHEET

SECOND CAREER ACCOUNTANCY ACADEMICS: PAST, PRESENT AND FUTURE

Dear Prospective Participant

My name is Ms C Leonard and I am doing research with Prof CC Shuttleworth and Mr J Moolman, my supervisors, in the Department of Management Accounting, towards a Master's degree at the University of South Africa. We are inviting you to participate in a study entitled "Second Career Accountancy Academics: Past, Present and Future".

WHAT IS THE PURPOSE OF THE STUDY?

The overall aim of this research is to attain a deeper understanding about younger accountancy lecturers in an open distance learning (ODL) environment, with regard to what motivated them to make the decision to transform from a corporate accountancy professional to an accountancy academic, how they view their professional identity, and concluding with the challenges they experienced in terms of becoming and remaining an accountancy lecturer. The study will be narrowed down to focus on millennials (born between 1981 and 1999).

The study is expected to provide new insights for accountancy lecturers and aspirant accountancy lecturers from an ODL perspective. ODL universities will also value the research findings to recruit and retain appropriate staff members.

WHY AM I BEING INVITED TO PARTICIPATE?

You have been chosen to participate due to your qualification as a chartered accountant [CA(SA)] and your current or previous appointment as lecturer at Unisa in the College of Accounting Sciences.

Participants were identified using human resources' records from Unisa, after obtaining ethical clearance from Unisa's Research Ethics Review Committee and Research Permission Sub-Committee (RPSC). The confidentiality of these records are protected by the researcher at all times.

The population of the study consists of all CAs(SA) appointed by CAS, since the inception of this faculty at Unisa in 2014, where the selected sample size of participants should not exceed 14.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

To complete this study, interviews will be conducted with participants. The expected duration of participation in conducting an interview is 45 to 60 minutes. Interviews will be recorded using a digital voice recorder. Refer to the attached interview schedule for the questions to be covered during the interview.



CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participating in this study is voluntary and you are under no obligation to consent to participate. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent form. You are free to withdraw at any time and without giving a reason, without penalty.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

While there is no financial or direct benefit in participating, your participation can contribute much to assist and support ODL universities to recruit and retain excellent accountancy lecturers.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

The research methodology is not developed nor seen as being invasive, where the only foreseeable risk is one of potential inconvenience or discomfort to the participants during the interview process. If adverse events arise, the research will be halted.

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

You have the right to insist that your name will not be recorded anywhere and that no one, apart from the researcher and identified members of the research team, will know about your involvement in this research. Your name will not be recorded anywhere and no one will be able to connect you to the answers you give. Your answers will be given a code number or a pseudonym and you will be referred to in this way in the data, any publications, or other research reporting methods such as conference proceedings.

Apart from the researchers, a transcriber will have access to the data. This individual will maintain confidentiality by signing a confidentiality agreement. Your answers may be reviewed by people responsible for making sure that research is done properly, including the transcriber and members of the Research Ethics Review Committee (RERC). Otherwise, records that identify you will be available only to people working on the study, unless you give permission for other people to see the records.

The use and dissemination of the anonymous data may be used for other purposes, such as a research report, journal articles and/or conference proceedings. Participants' privacy will be protected in any publication of the information, where individual participants will not be identifiable in such publications.



HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

Hard copies of your answers (including the transcribed interviews and field notes) will be stored by the researcher for a period of five years in a locked cupboard/filing cabinet in her office for future research or academic purposes; electronic information will be stored on a password protected computer. Future use of the stored data will be subject to further Research Ethics Review and approval if applicable. Once the five year period has expired, hard copies will be shredded and electronic copies will be permanently deleted from the hard drive of the computer through the use of a relevant software programme.

HAS THE STUDY RECEIVED ETHICS APPROVAL

This study has received written approval from the RERC of the College of Accounting Sciences at Unisa. A copy of the approval letter can be obtained from the researcher if you so wish.

HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact Ms Christi Leonard on 073 212 7500 or leonac@unisa.ac.za. The findings will be available / accessible from April 2020.

Should you require any further information or want to contact the researcher about any aspect of this study, please contact Ms Christi Leonard on 073 212 7500 or leonac@unisa.ac.za.

Should you have concerns about the way in which the research has been conducted, you may contact Prof CC Shuttleworth on (012) 429 4763 or shuttcc@unisa.ac.za. Contact the research ethics chairperson of the College of Accounting Sciences, Prof Lourens Erasmus on (012) 429 8844 or erasmlj1@unisa.ac.za if you have any ethical concerns.

Thank you for taking time to read this information sheet and for participating in this study. We greatly appreciate your contribution.

Thank you.

Ms Christi Leonard

Department of Management Accounting

Ethics clearance reference number: 2018_CAS_048_Amended



CONSENT TO PARTICIPATE IN THIS STUDY

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this study will be processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to the recording of the interview.

I have received a signed copy of the informed consent agreement.

Participant Name & Surname..... (please print)

Participant Signature.....Date.....

Researcher's Name & Surname: Ms C Leonard

Researcher's signature.....Date.....



DEMOGRAPHIC INFORMATION

QUESTION	ANSWER
Gender?	
Marital status?	
Year of birth?	
Number of children?	
Years employed at Unisa?	
Teaching level? (<i>postgraduate/undergraduate</i>)	
Discipline? (<i>tax, auditing, financial accounting, management accounting</i>)	
University where CTA was obtained?	
Permanent or temporary appointment?	
How many research outputs did you deliver over your career at Unisa?	
In what year did you qualify as a CA(SA)?	



Annexure D

INTERVIEW SCHEDULE – CURRENT ACADEMICS

Student number: 50886576

Section A: Open-ended questions

Current accountancy academics at the ODL institution
Career decision <i>(Alternative courses of action, carrying out career decisions (London 1983:624))</i>
1. Please provide reasons for your decision to leave the corporate world behind?
2. Please provide reasons for your decision to become an accountancy academic in an ODL environment?
3. Please describe your perception of being an accountancy academic in an ODL environment prior to making the career transition to academia?
Career identity <i>(How central one's career is to one's identity (London 1983:621))</i>
1. Describe the importance of being an accountancy academic compared to that of being a CA.
2. Describe whether you prefer to introduce yourself as an accountancy academic rather than a CA?
3. How would you describe your commitment to the lecturing profession?

<p align="center">Situational characteristics <i>(Elements to the work environment (London 1983:621)</i></p>
<p>1. Describe your job satisfaction level as an accountancy academic in an ODL environment, compared to the corporate world.</p>
<p>2. How challenging is it for you to keep abreast of the latest developments in the field of accountancy as an academic in an ODL environment, compared to being in the corporate world?</p>
<p>3. Do you feel that research is valued more than teaching in academia?</p> <p>Please explain whether this creates a conflict in your role as an accountancy academic.</p>
<p align="center">Support for the accountancy academic</p>
<p>Please provide recommendations of ways in which the university could support you to retain you as a committed, satisfied accountancy academic.</p>

Section B: Semi-structured questions

Please describe:

- a) whether the factor motivated you to become an accountancy academic in an ODL environment
- b) your actual view or experience of the factor as an accountancy academic in an ODL environment

1. Autonomy

(Control over your work, ability to structure your day, variety of tasks)

a _____

b _____

2. Flexibility

(Work-life balance, flexibility of work-hours)

a _____

b _____

3. Teaching

(The opportunity to teach in a face-to-face scenario/Student interaction in the form of email, discussion forum, telephone etc)

a _____

b _____

4. Research

(Conducting formal research such as a higher degree, articles)

a _____

b _____

5. Being part of a community of scholars

(Rubbing shoulders with fellow academics)

a _____

b _____

6. Work security as an academic

a _____

b _____

7. Opportunities to advance as an academic

(To be promoted to a higher post level or to a management position)

a _____

b _____

8. Learning and development opportunities

(Sharpening of theoretical and technical knowledge)

a _____

b _____

9. Limited work opportunities in the corporate world

a _____

b _____

10. Financial compensation as an academic

a _____

b _____

11. Production of high-quality services

(Desire or opportunity to produce high-quality services such as tuition or research outputs)

a _____

b _____

12. Enhancement of employee wellbeing

(Desire to be taken care of by the employer in an employee capacity)

a _____

b _____

13. Improving society

(Desire to better the greater community by making a difference)

a _____

b _____

14. Other

(Any other considerations)

a _____

b _____

INTERVIEW SCHEDULE – FORMER ACADEMICS

Student number: 50886576

Section A: Open-ended questions

Former accountancy academics from the ODL institution
Career decision <i>(Alternative courses of action, carrying out career decisions (London 1983:624))</i>
1. Please provide reasons for your decision to enter academia?
2. Please provide reasons for your decision to become an accountancy academic in an ODL environment?
3. Please describe your perception of being an accountancy academic in an ODL environment prior to making the career transition to academia?
Career identity <i>(How central one's career is to one's identity (London 1983:621))</i>
1. Describe the importance of being an accountancy academic compared to that of being a CA.
2. Describe whether you prefer to introduce yourself as an accountancy academic rather than a CA?
3. Would you consider returning to ODL academia as an accountancy academic?

<p align="center">Situational characteristics <i>(Elements to the work environment (London 1983:621)</i></p>
<p>1. Describe your job satisfaction level in the corporate world, compared to ODL academia.</p>
<p>2. How challenging is it for you to keep abreast of the latest accountancy developments working in the corporate world, compared to working as an academic in an ODL environment?</p>
<p>3. Did you feel that research was valued more than teaching in academia? Please explain whether this created a conflict in your role as an accountancy academic.</p>
<p align="center">Support for the accountancy academic</p>
<p>Please provide recommendations of ways in which the university could have supported you to retain you as a committed satisfied accountancy academic.</p>

Section B: Semi-structured questions

Please describe:

- a) whether the factor motivated you to become an accountancy academic in an ODL environment
- b) your actual view or experience of the factor as an accountancy academic in an ODL environment

1. Autonomy

(Control over your work, ability to structure your day, variety of tasks)

a _____

b _____

2. Flexibility

(Work-life balance, flexibility of work-hours)

a _____

b _____

3. Teaching

(The opportunity to teach in a face-to-face scenario/Student interaction in the form of email, discussion forum, telephone etc)

a _____

b _____

4. Research

(Conducting formal research such as a higher degree, articles)

a _____

b _____

5. Being part of a community of scholars

(Rubbing shoulders with fellow academics)

a _____

b _____

6. Work security as an academic

a _____

b _____

7. Opportunities to advance as an academic

(To be promoted to a higher post level or to a management position)

a _____

b _____

8. Learning and development opportunities

(Sharpening of theoretical and technical knowledge)

a _____

b _____

9. Limited work opportunities in the corporate world

a _____

b _____

10. Financial compensation as an academic

a _____

b _____

11. Production of high-quality services

(Desire or opportunity to produce high-quality services such as tuition or research outputs)

a _____

b _____

12. Enhancement of employee wellbeing

(Desire to be taken care of by the employer in an employee capacity)

a _____

b _____

13. Improving society

(Desire to better the greater community by making a difference)

a _____

b _____

14. Other

(Any other considerations)

a _____

b _____